

By Senator Hooper

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1 A bill to be entitled
 2 An act relating to license taxes; amending s.
 3 320.08001, F.S.; defining the terms "electric vehicle"
 4 and "plug-in hybrid vehicle"; conforming a provision
 5 to changes made by the act; imposing specified
 6 additional annual license taxes on electric vehicles;
 7 increasing such tax at a certain time; imposing
 8 specified additional annual license tax on plug-in
 9 hybrid electric vehicles; increasing such tax at a
 10 certain time; authorizing persons and entities to
 11 biennially renew vehicle registrations for electric
 12 vehicles and plug-in hybrid electric vehicles;
 13 providing for the distribution of proceeds from the
 14 additional license taxes; specifying requirements for
 15 the use of the proceeds by local governments;
 16 providing that certain vehicles are exempt from
 17 specified license taxes; providing applicability;
 18 amending s. 320.07, F.S.; conforming provisions to
 19 changes made by the act; providing for future
 20 expiration; providing an effective date.

21
 22 Be It Enacted by the Legislature of the State of Florida:

23
 24 Section 1. Section 320.08001, Florida Statutes, is amended
 25 to read:

26 320.08001 Low-speed, electric, and plug-in hybrid electric
 27 vehicles; license tax.-

28 (1) For purposes of this section, the term:

29 (a) "Electric vehicle" means a motor vehicle that is solely

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30 powered by an electric motor that draws current from
31 rechargeable storage batteries, fuel cells, or other sources of
32 electrical current.

33 (b) "Plug-in hybrid electric vehicle" means a motor vehicle
34 equipped to be propelled by an internal combustion engine and an
35 electric motor that draws current from rechargeable storage
36 batteries, fuel cells, or other sources of electrical current
37 that are recharged by an energy source external to the motor
38 vehicle.

39 (2) The license tax for a ~~an electric vehicle~~ or low-speed
40 vehicle is the same as that prescribed in s. 320.08 for a
41 vehicle that is not electrically powered.

42 (3) In addition to the license tax prescribed in s. 320.08,
43 there is imposed an annual license tax of \$200 on electric
44 vehicles. Beginning January 1, 2028, the additional annual
45 license tax shall be \$250.

46 (4) In addition to the license tax prescribed in s. 320.08,
47 there is imposed an annual additional license tax of \$50 on
48 plug-in hybrid electric vehicles. Beginning January 1, 2028, the
49 additional annual license tax shall be \$100.

50 (5) Any person or entity that registers a vehicle
51 identified in subsection (3) or subsection (4) may renew the
52 vehicle registration biennially in accordance with s.
53 320.07(2)(b).

54 (6) Of the proceeds from the additional annual license
55 taxes imposed under subsections (3) and (4), 64 percent must be
56 deposited into the State Transportation Trust Fund and 36
57 percent must be allocated to the county where the vehicle is
58 registered. Each quarter, the department shall transfer the

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59 funds allocated to a county to the Department of Revenue for
60 distribution to the board of county commissioners and
61 municipalities within the county in proportion to the previous
62 quarter's distribution of the local option fuel taxes authorized
63 under s. 336.025(1)(a). Local governments shall use moneys
64 received pursuant to this paragraph for transportation
65 expenditures as defined in s. 336.025(7).

66 (7) A low-speed, electric, or plug-in hybrid electric
67 vehicle that uses a battery storage system of up to 5 kilowatt
68 hours is exempt from any license tax imposed under this section.

69 (8) The additional license taxes imposed by this section
70 apply to an initial registration or renewal registration that
71 has a renewal period beginning on or after October 1, 2023.

72 Section 2. Paragraph (b) of subsection (2) of section
73 320.07, Florida Statutes, is amended to read:

74 320.07 Expiration of registration; renewal required;
75 penalties.—

76 (2) Registration shall be renewed semiannually, annually,
77 or biennially, as provided in this subsection, during the
78 applicable renewal period, upon payment of the applicable
79 license tax amounts required by s. 320.08, service charges
80 required by s. 320.04, and any additional fees required by law.

81 (b) Any person who owns a motor vehicle or mobile home
82 registered under s. 320.08(1), (2), (3), (4)(a) or (b), (6),
83 (7), (8), (9), (10), or (11) may renew the vehicle registration
84 biennially during the applicable renewal period upon payment of
85 the 2-year cumulative total of all applicable license tax
86 amounts required by ss. 320.08 and 320.08001, as applicable, ~~s.~~
87 ~~320.08~~ and service charges or surcharges required by ss. 320.03,

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88 320.04, 320.0801, 320.08015, 320.0802, 320.0804, 320.0805,
89 320.08046, and 320.08056 and payment of the 2-year cumulative
90 total of any additional fees required by law for an annual
91 registration.

92 Section 3. The amendments made by this act to s. 320.08001,
93 Florida Statutes, expire on December 31, 2031, and the text of
94 that section shall revert to that in existence on June 30, 2023,
95 except that any amendments to such text enacted other than by
96 this act shall be preserved and continue to operate to the
97 extent that such amendments are not dependent upon the portions
98 of text which expire pursuant to this section.

99 Section 4. This act shall take effect July 1, 2023.