

By Senator Gruters

22-00627-23

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1 A bill to be entitled
2 An act relating to natural gas fuel taxes; amending s.
3 206.9955, F.S.; delaying the effective date of taxes
4 on natural gas fuel; amending ss. 206.9952 and
5 206.996, F.S.; conforming provisions to changes made
6 by the act; providing an effective date.

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Subsection (2) of section 206.9955, Florida
11 Statutes, is amended to read:

12 206.9955 Levy of natural gas fuel tax.—

13 (2) Effective January 1, 2026 ~~2024~~, the following taxes
14 shall be imposed:

15 (a) An excise tax of 4 cents upon each motor fuel
16 equivalent gallon of natural gas fuel.

17 (b) An additional tax of 1 cent upon each motor fuel
18 equivalent gallon of natural gas fuel, which is designated as
19 the "ninth-cent fuel tax."

20 (c) An additional tax of 1 cent on each motor fuel
21 equivalent gallon of natural gas fuel by each county, which is
22 designated as the "local option fuel tax."

23 (d) An additional tax on each motor fuel equivalent gallon
24 of natural gas fuel, which is designated as the "State
25 Comprehensive Enhanced Transportation System Tax," at a rate
26 determined pursuant to this paragraph. Before January 1, 2026
27 ~~2024~~, and each year thereafter, the department shall determine
28 the tax rate applicable to the sale of natural gas fuel for the
29 following 12-month period beginning January 1, rounded to the

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30 nearest tenth of a cent, by adjusting the tax rate of 5.8 cents
31 per gallon by the percentage change in the average of the
32 Consumer Price Index issued by the United States Department of
33 Labor for the most recent 12-month period ending September 30,
34 compared to the base year average, which is the average for the
35 12-month period ending September 30, 2013.

36 (e)1. An additional tax is imposed on each motor fuel
37 equivalent gallon of natural gas fuel for the privilege of
38 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each
39 year thereafter, the department shall determine the tax rate
40 applicable to the sale of natural gas fuel, rounded to the
41 nearest tenth of a cent, for the following 12-month period
42 beginning January 1, by adjusting the tax rate of 9.2 cents per
43 gallon by the percentage change in the average of the Consumer
44 Price Index issued by the United States Department of Labor for
45 the most recent 12-month period ending September 30, compared to
46 the base year average, which is the average for the 12-month
47 period ending September 30, 2013.

48 2. The department is authorized to adopt rules and publish
49 forms to administer this paragraph.

50 Section 2. Subsections (3) and (8) of section 206.9952,
51 Florida Statutes, are amended to read:

52 206.9952 Application for license as a natural gas fuel
53 retailer.—

54 (3) (a) Any person who acts as a natural gas retailer and
55 does not hold a valid natural gas fuel retailer license shall
56 pay a penalty of \$200 for each month of operation without a
57 license. This paragraph expires December 31, 2025 ~~2023~~.

58 (b) Effective January 1, 2026 ~~2024~~, any person who acts as

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59 a natural gas fuel retailer and does not hold a valid natural
60 gas fuel retailer license shall pay a penalty of 25 percent of
61 the tax assessed on the total purchases made during the
62 unlicensed period.

63 (8) With the exception of a state or federal agency or a
64 political subdivision licensed under this chapter, each person,
65 as defined in this part, who operates as a natural gas fuel
66 retailer shall report monthly to the department and pay a tax on
67 all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

68 Section 3. Subsection (1) of section 206.996, Florida
69 Statutes, is amended to read:

70 206.996 Monthly reports by natural gas fuel retailers;
71 deductions.—

72 (1) For the purpose of determining the amount of taxes
73 imposed by s. 206.9955, each natural gas fuel retailer shall
74 file beginning with February 2026 ~~2024~~, and each month
75 thereafter, no later than the 20th day of each month, monthly
76 reports electronically with the department showing information
77 on inventory, purchases, nontaxable disposals, taxable uses, and
78 taxable sales in gallons of natural gas fuel for the preceding
79 month. However, if the 20th day of the month falls on a
80 Saturday, Sunday, or federal or state legal holiday, a return
81 must be accepted if it is electronically filed on the next
82 succeeding business day. The reports must include, or be
83 verified by, a written declaration stating that such report is
84 made under the penalties of perjury. The natural gas fuel
85 retailer shall deduct from the amount of taxes shown by the
86 report to be payable an amount equivalent to 0.67 percent of the
87 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),

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88 which deduction is allowed to the natural gas fuel retailer to
89 compensate it for services rendered and expenses incurred in
90 complying with the requirements of this part. This allowance is
91 not deductible unless payment of applicable taxes is made on or
92 before the 20th day of the month. This subsection may not be
93 construed as authorizing a deduction from the constitutional
94 fuel tax or the fuel sales tax.

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