

1 A bill to be entitled

2 An act relating to the impact of electric vehicles and
3 plug-in hybrid electric vehicles on state revenues and
4 state trust funds; amending s. 216.137, F.S.;
5 requiring the Revenue Estimating Conference to
6 estimate the impact of certain sales tax levies for
7 specified state fiscal years; requiring the Revenue
8 Estimating Conference to provide such estimate to the
9 Department of Revenue by specified dates; providing
10 for future repeal; amending s. 212.20, F.S.; requiring
11 the department to make monthly distributions to the
12 State Transportation Trust Fund; providing for future
13 repeal; providing legislative findings; requiring the
14 Department of Transportation and the Department of
15 Revenue to provide assistance to the Office of
16 Economic and Demographic Research in producing a
17 specified report; requiring such report to be
18 submitted to the Governor and Legislature by a certain
19 date; requiring the Legislature to use such report for
20 certain considerations; defining the terms "electric
21 vehicle" and "plug-in hybrid electric vehicle";
22 providing an effective date.

23
24 Be It Enacted by the Legislature of the State of Florida:
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26 Section 1. Subsection (4) is added to section 216.137,
 27 Florida Statutes, to read:

28 216.137 Sessions of consensus estimating conferences;
 29 workpapers.—

30 (4) SPECIAL ESTIMATING SESSION.—

31 (a) By June 1, 2024, and June 1, 2025, the Revenue
 32 Estimating Conference shall estimate the impact on the General
 33 Revenue Fund in fiscal years 2024-2025 and 2025-2026,
 34 respectively, of the sales tax levied by s. 212.05(1)(e)1.c. on
 35 the sale of electricity that is used to charge electric vehicles
 36 as defined in s. 320.01(36). The Revenue Estimating Conference
 37 must provide such estimate to the Department of Revenue no later
 38 than the June 10 preceding the start of the applicable fiscal
 39 year.

40 (b) This subsection is repealed June 30, 2026.

41 Section 2. Paragraph (d) of subsection (6) of section
 42 212.20, Florida Statutes, is amended to read:

43 212.20 Funds collected, disposition; additional powers of
 44 department; operational expense; refund of taxes adjudicated
 45 unconstitutionally collected.—

46 (6) Distribution of all proceeds under this chapter and
 47 ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

48 (d) The proceeds of all other taxes and fees imposed
 49 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
 50 and (2)(b) shall be distributed as follows:

51 1. In any fiscal year, the greater of \$500 million, minus
52 an amount equal to 4.6 percent of the proceeds of the taxes
53 collected pursuant to chapter 201, or 5.2 percent of all other
54 taxes and fees imposed pursuant to this chapter or remitted
55 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
56 monthly installments into the General Revenue Fund.

57 2. After the distribution under subparagraph 1., 8.9744
58 percent of the amount remitted by a sales tax dealer located
59 within a participating county pursuant to s. 218.61 shall be
60 transferred into the Local Government Half-cent Sales Tax
61 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
62 transferred shall be reduced by 0.1 percent, and the department
63 shall distribute this amount to the Public Employees Relations
64 Commission Trust Fund less \$5,000 each month, which shall be
65 added to the amount calculated in subparagraph 3. and
66 distributed accordingly.

67 3. After the distribution under subparagraphs 1. and 2.,
68 0.0966 percent shall be transferred to the Local Government
69 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
70 to s. 218.65.

71 4. After the distributions under subparagraphs 1., 2., and
72 3., 2.0810 percent of the available proceeds shall be
73 transferred monthly to the Revenue Sharing Trust Fund for
74 Counties pursuant to s. 218.215.

75 5. After the distributions under subparagraphs 1., 2., and

76 3., 1.3653 percent of the available proceeds shall be
 77 transferred monthly to the Revenue Sharing Trust Fund for
 78 Municipalities pursuant to s. 218.215. If the total revenue to
 79 be distributed pursuant to this subparagraph is at least as
 80 great as the amount due from the Revenue Sharing Trust Fund for
 81 Municipalities and the former Municipal Financial Assistance
 82 Trust Fund in state fiscal year 1999-2000, no municipality shall
 83 receive less than the amount due from the Revenue Sharing Trust
 84 Fund for Municipalities and the former Municipal Financial
 85 Assistance Trust Fund in state fiscal year 1999-2000. If the
 86 total proceeds to be distributed are less than the amount
 87 received in combination from the Revenue Sharing Trust Fund for
 88 Municipalities and the former Municipal Financial Assistance
 89 Trust Fund in state fiscal year 1999-2000, each municipality
 90 shall receive an amount proportionate to the amount it was due
 91 in state fiscal year 1999-2000.

92 6. Of the remaining proceeds:

93 a. In each fiscal year, the sum of \$29,915,500 shall be
 94 divided into as many equal parts as there are counties in the
 95 state, and one part shall be distributed to each county. The
 96 distribution among the several counties must begin each fiscal
 97 year on or before January 5th and continue monthly for a total
 98 of 4 months. If a local or special law required that any moneys
 99 accruing to a county in fiscal year 1999-2000 under the then-
 100 existing provisions of s. 550.135 be paid directly to the

101 district school board, special district, or a municipal
102 government, such payment must continue until the local or
103 special law is amended or repealed. The state covenants with
104 holders of bonds or other instruments of indebtedness issued by
105 local governments, special districts, or district school boards
106 before July 1, 2000, that it is not the intent of this
107 subparagraph to adversely affect the rights of those holders or
108 relieve local governments, special districts, or district school
109 boards of the duty to meet their obligations as a result of
110 previous pledges or assignments or trusts entered into which
111 obligated funds received from the distribution to county
112 governments under then-existing s. 550.135. This distribution
113 specifically is in lieu of funds distributed under s. 550.135
114 before July 1, 2000.

115 b. The department shall distribute \$166,667 monthly to
116 each applicant certified as a facility for a new or retained
117 professional sports franchise pursuant to s. 288.1162. Up to
118 \$41,667 shall be distributed monthly by the department to each
119 certified applicant as defined in s. 288.11621 for a facility
120 for a spring training franchise. However, not more than \$416,670
121 may be distributed monthly in the aggregate to all certified
122 applicants for facilities for spring training franchises.
123 Distributions begin 60 days after such certification and
124 continue for not more than 30 years, except as otherwise
125 provided in s. 288.11621. A certified applicant identified in

126 | this sub-subparagraph may not receive more in distributions than
127 | expended by the applicant for the public purposes provided in s.
128 | 288.1162(5) or s. 288.11621(3).

129 | c. The department shall distribute up to \$83,333 monthly
130 | to each certified applicant as defined in s. 288.11631 for a
131 | facility used by a single spring training franchise, or up to
132 | \$166,667 monthly to each certified applicant as defined in s.
133 | 288.11631 for a facility used by more than one spring training
134 | franchise. Monthly distributions begin 60 days after such
135 | certification or July 1, 2016, whichever is later, and continue
136 | for not more than 20 years to each certified applicant as
137 | defined in s. 288.11631 for a facility used by a single spring
138 | training franchise or not more than 25 years to each certified
139 | applicant as defined in s. 288.11631 for a facility used by more
140 | than one spring training franchise. A certified applicant
141 | identified in this sub-subparagraph may not receive more in
142 | distributions than expended by the applicant for the public
143 | purposes provided in s. 288.11631(3).

144 | d. The department shall distribute \$15,333 monthly to the
145 | State Transportation Trust Fund.

146 | e.(I) On or before July 25, 2021, August 25, 2021, and
147 | September 25, 2021, the department shall distribute \$324,533,334
148 | in each of those months to the Unemployment Compensation Trust
149 | Fund, less an adjustment for refunds issued from the General
150 | Revenue Fund pursuant to s. 443.131(3)(e)3. before making the

151 distribution. The adjustments made by the department to the
 152 total distributions shall be equal to the total refunds made
 153 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
 154 subtracted from any single distribution exceeds the
 155 distribution, the department may not make that distribution and
 156 must subtract the remaining balance from the next distribution.

157 (II) Beginning July 2022, and on or before the 25th day of
 158 each month, the department shall distribute \$90 million monthly
 159 to the Unemployment Compensation Trust Fund.

160 (III) If the ending balance of the Unemployment
 161 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
 162 of any month, as determined from United States Department of the
 163 Treasury data, the Office of Economic and Demographic Research
 164 shall certify to the department that the ending balance of the
 165 trust fund exceeds such amount.

166 (IV) This sub-subparagraph is repealed, and the department
 167 shall end monthly distributions under sub-sub-subparagraph (II),
 168 on the date the department receives certification under sub-sub-
 169 subparagraph (III).

170 f. Beginning July 1, 2023, in each fiscal year, the
 171 department shall distribute \$27.5 million to the Florida
 172 Agricultural Promotional Campaign Trust Fund under s. 571.26,
 173 for further distribution in accordance with s. 571.265. This
 174 sub-subparagraph is repealed June 30, 2025.

175 g. Beginning July 2024, and on or before the 25th day of

176 each month thereafter, the department shall distribute to the
177 State Transportation Trust Fund one-twelfth of the amount
178 estimated by the Revenue Estimating Conference pursuant to s.
179 216.137(4) for that state fiscal year. This sub-subparagraph is
180 repealed June 30, 2026.

181 7. All other proceeds must remain in the General Revenue
182 Fund.

183 Section 3. (1) The Legislature recognizes that the
184 continued adoption of electric vehicles and plug-in hybrid
185 electric vehicles will have significant effects on state tax
186 collections and the State Transportation Trust Fund over the
187 coming years. To better understand these effects, the
188 Legislature finds the following actions are necessary:

189 (a) The Legislative Office of Economic and Demographic
190 Research shall produce a report that estimates the long-term
191 impact on the State Transportation Trust Fund, the impact on
192 sales tax and gross receipts tax revenues expected to result
193 from the continuing adoption of electric vehicles and plug-in
194 hybrid electric vehicles in the state, and the percentage of
195 users that utilize residential charging stations rather than
196 commercial charging stations. The report must also consider
197 federal policies that incentivize or promote electric vehicles
198 and the impact of such policies on the speed of continued
199 adoption of such vehicles.

200 (b) The Department of Transportation and the Department of

201 Revenue shall provide assistance to the Office of Economic and
202 Demographic Research in producing the report required by
203 paragraph (a).

204 (c) The report required by paragraph (a) shall be
205 submitted to the Governor, the President of the Senate, and the
206 Speaker of the House of Representatives by January 15, 2025, and
207 shall be used by the 2025 Legislature to consider potential
208 policy changes needed to address the long-term impact on the
209 State Transportation Trust Fund from the continuing adoption of
210 electric vehicles and plug-in hybrid electric vehicles.

211 (2) For purposes of this section, the term:

212 (a) "Electric vehicle" means a motor vehicle that is
213 solely powered by an electric motor that draws current from
214 rechargeable storage batteries, fuel cells, or other sources of
215 electrical current.

216 (b) "Plug-in hybrid electric vehicle" means a motor
217 vehicle equipped to be propelled by an internal combustion
218 engine and an electric motor that draws current from
219 rechargeable storage batteries, fuel cells, or other sources of
220 electrical current that are recharged by an energy source
221 external to the motor vehicle.

222 Section 4. This act shall take effect upon becoming a law.