



495372

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
12/06/2023	.	
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The Committee on Transportation (Hooper) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Present subsection (36) and subsections (37) through (45) of section 320.01, Florida Statutes, are redesignated as subsection (37) and subsections (40) through (48), respectively, new subsections (36), (38), and (39) are added to that section, and present subsection (36) of that section is amended, to read:



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11 320.01 Definitions, general.—As used in the Florida
12 Statutes, except as otherwise provided, the term:

13 (36) “Electric motorcycle” means a motorcycle, as defined
14 in s. 320.01(26), powered solely by an electric motor that draws
15 current from rechargeable storage batteries, fuel cells, or
16 other sources of electrical current.

17 (37)~~(36)~~ “Electric vehicle” means a motor vehicle that is
18 powered solely by an electric motor that draws current from
19 rechargeable storage batteries, fuel cells, or other sources of
20 electrical current. The term includes an electric motorcycle
21 unless otherwise specified.

22 (38) “Plug-in hybrid electric motorcycle” means a
23 motorcycle, as defined in s. 320.01(26), powered by an internal
24 combustion engine and an electric motor that draws current from
25 rechargeable storage batteries, fuel cells, or other sources of
26 electrical current which are recharged by an energy source
27 external to the motor vehicle.

28 (39) “Plug-in hybrid electric vehicle” means a motor
29 vehicle powered by an internal combustion engine and an electric
30 motor that draws current from rechargeable storage batteries,
31 fuel cells, or other sources of electrical current which are
32 recharged by an energy source external to the motor vehicle. The
33 term includes a plug-in hybrid electric motorcycle unless
34 otherwise specified.

35 Section 2. Section 320.08001, Florida Statutes, is amended
36 to read:

37 320.08001 Low-speed, electric, and plug-in hybrid electric
38 vehicles; license tax.—

39 (1) The license tax for a ~~an electric vehicle or~~ low-speed



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40 electric vehicle is the same as that prescribed in s. 320.08 for
41 a vehicle that is not electrically powered.

42 (2) 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, except that the additional annual license tax for
45 electric motorcycles is \$25. Beginning January 1, 2029, the
46 additional annual license tax shall be \$250, except that the
47 annual license tax for electric motorcycles shall be \$35.

48 (3) In addition to the license tax prescribed in s. 320.08,
49 there is imposed an annual license tax of \$50 on plug-in hybrid
50 electric vehicles, except that the annual license tax for plug-
51 in hybrid electric motorcycles shall be \$10. Beginning January
52 1, 2029, the additional annual license tax shall be \$100, except
53 that the annual license tax for plug-in hybrid electric
54 motorcycles shall be \$20.

55 (4) Of the proceeds from the additional annual license
56 taxes imposed under subsections (2) and (3), 64 percent must be
57 deposited into the State Transportation Trust Fund and 36
58 percent must be allocated to the county where the vehicle is
59 registered. Each quarter, the department shall transfer the
60 funds allocated to a county to the Department of Revenue for
61 distribution to the board of county commissioners and
62 municipalities within the county in proportion to the previous
63 quarter's distribution of the local option fuel taxes authorized
64 under s. 336.025(1)(a). Local governments shall use funds
65 received pursuant to this subsection for transportation
66 expenditures as defined in s. 336.025(7).

67 (5) An electric vehicle or a plug-in hybrid electric
68 vehicle that uses a battery storage system of up to 5 kilowatt



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69 hours is exempt from the additional annual license tax imposed
70 under this section.

71 (6) The additional annual license taxes imposed under this
72 section apply to an initial registration or renewal registration
73 that has a renewal period beginning on or after October 1, 2024.

74 (7) The registrant of an electric vehicle or a plug-in
75 hybrid electric vehicle is not entitled to a credit or refund
76 for the additional annual license tax imposed by subsection (2)
77 or subsection (3) for any prior year's annual license tax
78 payments unless the registrant is required by the department to
79 replace a license plate pursuant to s. 320.08056(8) or the
80 registrant meets the requirements of s. 320.15(2).

81 (8) Any delinquent fee imposed on the registrant of any
82 electric vehicle or plug-in hybrid electric vehicle pursuant to
83 s. 320.07(4)(a) must be imposed in accordance with the schedule
84 listed in that paragraph, based on the license tax prescribed in
85 s. 320.08 for a vehicle that is not electrically powered.

86 Section 3. The amendments made by this act to s. 320.08001,
87 Florida Statutes, shall expire on June 30, 2034, and the text of
88 that section shall revert to that in existence on June 30, 2024,
89 except that any amendments to such text enacted other than by
90 this act shall be preserved and continue to operate to the
91 extent that such amendments are not dependent upon the portions
92 of text which expire pursuant to this section.

93 Section 4. Paragraph (b) of subsection (2) of section
94 320.07, Florida Statutes, is amended to read:

95 320.07 Expiration of registration; renewal required;
96 penalties.—

97 (2) Registration shall be renewed semiannually, annually,



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98 or biennially, as provided in this subsection, during the
99 applicable renewal period, upon payment of the applicable
100 license tax amounts required by s. 320.08, service charges
101 required by s. 320.04, and any additional fees required by law.

102 (b) Any person who owns a motor vehicle or mobile home
103 registered under s. 320.08(1), (2), (3), (4)(a) or (b), (6),
104 (7), (8), (9), (10), or (11) may renew the vehicle registration
105 biennially during the applicable renewal period upon payment of
106 the 2-year cumulative total of all applicable license tax
107 amounts required by ss. 320.08 and 320.08001, as applicable, ~~s.~~
108 ~~320.08~~ and service charges or surcharges required by ss. 320.03,
109 320.04, 320.0801, 320.08015, 320.0802, 320.0804, 320.0805,
110 320.08046, and 320.08056 and payment of the 2-year cumulative
111 total of any additional fees required by law for an annual
112 registration.

113 Section 5. This act shall take effect July 1, 2024.

114
115 ===== T I T L E A M E N D M E N T =====

116 And the title is amended as follows:

117 Delete everything before the enacting clause
118 and insert:

119 A bill to be entitled
120 An act relating to license taxes; amending s. 320.01,
121 F.S.; defining the terms "electric motorcycle," "plug-
122 in hybrid electric motorcycle," and "plug-in hybrid
123 electric vehicle"; revising the definition of the term
124 "electric vehicle"; amending s. 320.08001, F.S.;
125 imposing specified additional annual license taxes on
126 electric vehicles and plug-in hybrid electric



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127 vehicles; increasing such taxes beginning on a
128 specified date; providing for the distribution of
129 proceeds from the additional license taxes; specifying
130 requirements for the use of the proceeds by local
131 governments; providing that certain vehicles are
132 exempt from specified license taxes; providing
133 applicability; providing that the registrant of an
134 electric vehicle or a plug-in hybrid electric vehicle
135 is not entitled to a credit or refund for certain
136 additional license tax except under certain
137 conditions; providing for imposition of a specified
138 delinquent fee; providing for future expiration and
139 reversion; amending s. 320.07, F.S.; conforming
140 provisions to changes made by the act; providing an
141 effective date.