

By Senator Hooper

21-00169A-24

202428__

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

20
21 Be It Enacted by the Legislature of the State of Florida:

22
23 Section 1. Section 320.08001, Florida Statutes, is amended
24 to read:

25 320.08001 Low-speed, electric, and plug-in hybrid electric
26 vehicles; license tax.-

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

28 (a) "Electric vehicle" means a motor vehicle powered solely
29 by an electric motor that draws current from rechargeable

21-00169A-24

202428__

30 storage batteries, fuel cells, or other sources of electrical
31 current.

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

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

41 (3) In addition to the license tax prescribed in s. 320.08,
42 there is imposed an annual license tax of \$200 on electric
43 vehicles. Beginning January 1, 2029, the additional annual
44 license tax shall be \$250.

45 (4) In addition to the license tax prescribed in s. 320.08,
46 there is imposed an annual additional license tax of \$50 on
47 plug-in hybrid electric vehicles. Beginning January 1, 2029, the
48 additional annual license tax shall be \$100.

49 (5) Any person or entity that registers an electric vehicle
50 or a plug-in hybrid electric vehicle may renew the vehicle
51 registration biennially in accordance with s. 320.07(2)(b).

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

21-00169A-24

202428__

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

64 (7) An electric vehicle or a plug-in hybrid electric
65 vehicle that uses a battery storage system of up to 5 kilowatt
66 hours is exempt from the additional annual license tax imposed
67 under this section.

68 (8) The additional license taxes imposed under this section
69 apply to an initial registration or renewal registration that
70 has a renewal period beginning on or after October 1, 2024.

71 Section 2. The amendments made by this act to s. 320.08001,
72 Florida Statutes, expire on June 30, 2034, and the text of that
73 section shall revert to that in existence on June 30, 2024,
74 except that any amendments to such text enacted other than by
75 this act shall be preserved and continue to operate to the
76 extent that such amendments are not dependent upon the portions
77 of text which expire pursuant to this section.

78 Section 3. Paragraph (b) of subsection (2) of section
79 320.07, Florida Statutes, is amended to read:

80 320.07 Expiration of registration; renewal required;
81 penalties.—

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

87 (b) Any person who owns a motor vehicle or mobile home

21-00169A-24

202428__

88 registered under s. 320.08(1), (2), (3), (4)(a) or (b), (6),
89 (7), (8), (9), (10), or (11) may renew the vehicle registration
90 biennially during the applicable renewal period upon payment of
91 the 2-year cumulative total of all applicable license tax
92 amounts required by ss. 320.08 and 320.08001, as applicable, ~~s.~~
93 ~~320.08~~ and service charges or surcharges required by ss. 320.03,
94 320.04, 320.0801, 320.08015, 320.0802, 320.0804, 320.0805,
95 320.08046, and 320.08056 and payment of the 2-year cumulative
96 total of any additional fees required by law for an annual
97 registration.

98 Section 4. This act shall take effect July 1, 2024.