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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/19/2025	.	
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The Committee on Transportation (Collins) recommended the following:

**Senate Amendment**

Delete lines 321 - 716

and insert:

(a) If annual filing, the due date is January 31. ~~shall be July 1;~~

(b) If semiannual filing, the due dates are ~~shall be~~ January 31 ~~±~~ and July 31. ~~±; or~~

(c) If quarterly filing, the due dates are ~~shall be~~ January 31 ~~±~~, April 30 ~~±~~, July 31 ~~±~~, and October 31 ~~±~~.



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11           (2) The amount of fuel used in the propulsion of any  
12 qualified commercial motor vehicle within this state may be  
13 calculated, if the motor carrier maintains adequate records, by  
14 applying total interstate vehicular consumption of all ~~diesel~~  
15 ~~fuel and~~ motor fuel used as related to total miles traveled and  
16 applying such rate to total miles traveled within this state. In  
17 the absence of adequate documentation by the motor carrier, the  
18 department may adopt ~~is authorized to promulgate~~ rules  
19 converting miles driven to gallons used.

20           (3) For the purpose of computing the carrier's liability  
21 for the fuel road privilege tax, the total gallons of fuel used  
22 in the propulsion of any qualified commercial motor vehicle in  
23 this state shall be multiplied by the rates provided in parts I,  
24 II, and IV of chapter 206. From the sum determined by this  
25 calculation, there shall be allowed a credit equal to the amount  
26 of the tax per gallon under parts I, II, and IV of chapter 206  
27 for each gallon of fuel purchased in this state during the  
28 reporting period when the diesel fuel or motor fuel tax was paid  
29 at the time of purchase. If the tax paid under parts I, II, and  
30 IV of chapter 206 exceeds the total tax due under this chapter,  
31 the excess may be allowed as a credit against future tax  
32 payments, until the credit is fully offset or until eight  
33 calendar quarters ~~shall~~ have passed since the end of the  
34 calendar quarter in which the credit accrued, whichever occurs  
35 first. A refund may be made for this credit provided it exceeds  
36 \$10.

37           (4) The department may adopt ~~is authorized to promulgate~~  
38 the necessary rules to provide for an adequate bond from each  
39 motor carrier to ensure payment of taxes required under this



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40 chapter.

41 (5) Beginning October 1, 2025, except as otherwise  
42 authorized by the department, all returns must be submitted  
43 electronically through an online system prescribed by the  
44 department.

45 Section 6. Section 207.007, Florida Statutes, is amended to  
46 read:

47 207.007 Offenses; penalties and interest.—

48 (1) If any motor carrier licensed ~~registered~~ under this  
49 chapter fails to file a return or ~~and~~ pay any tax liability  
50 under this chapter within the time required hereunder, the  
51 department may impose a delinquency penalty of \$50 or 10 percent  
52 of the delinquent taxes due, whichever is greater, if the  
53 failure is for not more than 30 days, with an additional 10  
54 percent penalty for each additional 30 days, or fraction  
55 thereof, during the time which the failure continues, not to  
56 exceed a total penalty of 100 percent in the aggregate. However,  
57 the penalty may not be less than \$50.

58 (2) In addition to any other penalties, any delinquent tax  
59 shall bear interest in accordance with the International Fuel  
60 Tax Agreement at the rate of 1 percent per month, or fraction  
61 ~~thereof, calculated from the date the tax was due. If the~~  
62 ~~department enters into a cooperative reciprocal agreement under~~  
63 ~~the provisions of s. 207.0281, the department shall collect and~~  
64 ~~distribute all interest due to other jurisdictions at the same~~  
65 ~~rate as if such interest were due to the state.~~

66 (3) Any person who:

67 (a) Willfully refuses or neglects to make any statement,  
68 report, or return required by ~~the provisions of~~ this chapter;



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69 (b) Knowingly makes, or assists any other person in making,  
70 a false statement in a return or report, ~~or~~ in connection with  
71 an application for licensure registration under this chapter, or  
72 in connection with an audit; or

73 (c) Counterfeits, alters, manufactures, or sells fuel tax  
74 licenses, fuel tax decals, or temporary fuel-use permits without  
75 first having obtained the department's permission in writing; or

76 (d) Violates any of the provisions of this chapter, a  
77 penalty for which is not otherwise provided,

78  
79 commits ~~is guilty of~~ a felony of the third degree, punishable as  
80 provided in s. 775.082, s. 775.083, or s. 775.084. In addition,  
81 the department may revoke or suspend the licensure and  
82 registration privileges under ss. 207.004 and 320.02 of the  
83 violator. Each day or part thereof during which a person  
84 operates or causes to be operated a qualified commercial motor  
85 vehicle without being the holder of fuel tax decals ~~an~~  
86 ~~identifying device~~ or having a valid temporary fuel-use ~~or~~  
87 ~~driveaway~~ permit as required by this chapter constitutes a  
88 separate offense within the meaning of this section. In addition  
89 to the penalty imposed by this section, the defendant is ~~shall~~  
90 ~~be~~ required to pay all taxes, interest, and penalties due to the  
91 state.

92 Section 7. Section 207.008, Florida Statutes, is amended to  
93 read:

94 207.008 Retention of records by motor carrier.—Each  
95 licensed registered motor carrier shall maintain and keep  
96 pertinent records and papers as may be required by the  
97 department for the reasonable administration of this chapter and



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98 shall preserve the records upon which each ~~quarterly~~ tax return  
99 is based for 4 years following the due date or filing date of  
100 the return, whichever is later.

101 Section 8. Subsection (3) of section 207.011, Florida  
102 Statutes, is amended to read:

103 207.011 Inspection of records; hearings; forms; rules.—

104 (3) The department, or any authorized agent thereof, is  
105 authorized to examine the records, books, papers, and equipment  
106 of any motor carrier, any retail dealer of motor ~~diesel~~ fuels,  
107 and any wholesale distributor of ~~diesel fuels~~ or motor fuels  
108 which that are deemed necessary to verify the truth and accuracy  
109 of any statement, ~~or~~ report, or return and ascertain whether the  
110 tax imposed by this chapter has been paid.

111 Section 9. Section 207.013, Florida Statutes, is amended to  
112 read:

113 207.013 Suits for collection of unpaid taxes, penalties,  
114 and interest.—Upon demand of the department, the Department of  
115 Legal Affairs or the state attorney for a judicial circuit shall  
116 bring appropriate actions, in the name of the state or in the  
117 name of the Department of Highway Safety and Motor Vehicles in  
118 the capacity of its office, for the recovery of taxes,  
119 penalties, and interest due under this chapter; and judgment  
120 shall be rendered for the amount so found to be due together  
121 with costs. However, if it is ~~shall be~~ found as a fact that such  
122 claim for, or grant of, an exemption or credit was willful on  
123 the part of any motor carrier, retail dealer, or distributor of  
124 ~~diesel fuel~~ or motor fuel, judgment must ~~shall~~ be rendered for  
125 double the amount of the tax found to be due with costs. The  
126 department may employ an attorney at law to institute and



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127 prosecute proper proceedings to enforce payment of the taxes,  
128 penalties, and interest provided for by this chapter and may fix  
129 the compensation for the services of such attorney at law.

130 Section 10. Subsection (3) of section 207.014, Florida  
131 Statutes, is amended to read:

132 207.014 Departmental warrant for collection of unpaid  
133 taxes.-

134 (3) In the event there is a contest or claim of any kind  
135 with reference to the property levied upon or the amount of  
136 taxes, costs, or penalties due, such contest or claim must ~~shall~~  
137 be tried in the circuit court in and for the county in which the  
138 warrant was executed, as nearly as may be in the same manner and  
139 means as such contest or claim would have been tried in such  
140 court had the warrant originally issued upon a judgment rendered  
141 by such court. The warrant issued as provided in this section  
142 constitutes ~~shall constitute~~ prima facie evidence of the amount  
143 of taxes, interest, and penalties due to the state by the motor  
144 carrier; and the burden of proof is ~~shall be~~ upon the motor  
145 carrier, retail dealer, or distributor of ~~diesel fuel or~~ motor  
146 fuel to show that the amounts or penalties were incorrect.

147 Section 11. Subsection (1) of section 207.019, Florida  
148 Statutes, is amended to read:

149 207.019 Discontinuance or transfer of business; change of  
150 address.-

151 (1) Whenever a person ceases to engage in business as a  
152 motor carrier within this ~~the~~ state by reason of the  
153 discontinuance, sale, or transfer of the business of such  
154 person, he or she shall notify the department in writing at  
155 least 10 days before ~~prior to~~ the time the discontinuance, sale,



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156 or transfer takes effect. Such notice must ~~shall~~ give the date  
157 of discontinuance and, in the event of a sale or transfer of the  
158 business, the date thereof and the name and address of the  
159 purchaser or transferee. All ~~diesel fuel or~~ motor fuel use taxes  
160 ~~shall~~ become due and payable concurrently with such  
161 discontinuance, sale, or transfer; and any such person shall,  
162 concurrently with such discontinuance, sale, or transfer, make a  
163 report and, pay all such taxes, interest, and penalties. The  
164 person shall immediately destroy the fuel tax decals and notify  
165 the department by letter of such destruction and of the number  
166 of the fuel tax decals that have been destroyed, and surrender  
167 to the department the registration issued to such person.

168 Section 12. Subsections (1) and (3) of section 207.023,  
169 Florida Statutes, are amended to read:

170 207.023 Authority to inspect vehicles, make arrests, seize  
171 property, and execute warrants.—

172 (1) As a part of their responsibility when inspecting  
173 qualified motor ~~commercial~~ vehicles, the Department of Highway  
174 Safety and Motor Vehicles, the Department of Agriculture and  
175 Consumer Services, and the Department of Transportation shall  
176 ensure that all vehicles are properly qualified under ~~the~~  
177 ~~provisions of~~ this chapter.

178 (3) Qualified ~~Commercial~~ motor vehicles owned or operated  
179 by any motor carrier who refuses to comply with this chapter may  
180 be seized by authorized agents or employees of the Department of  
181 Highway Safety and Motor Vehicles, the Department of Agriculture  
182 and Consumer Services, or the Department of Transportation; or  
183 authorized agents and employees of any of these departments also  
184 may seize property as set out in ss. 206.205, 206.21, and



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185 206.215. Upon such seizure, the property must ~~shall~~ be  
186 surrendered without delay to the sheriff of the county where the  
187 property was seized for further proceedings.

188 Section 13. Subsections (1) and (6) of section 207.0281,  
189 Florida Statutes, are amended to read:

190 207.0281 Registration; cooperative reciprocal agreements  
191 between states.—

192 (1) The Department of Highway Safety and Motor Vehicles may  
193 enter into a cooperative reciprocal agreement, including, but  
194 not limited to, the International Fuel Tax ~~fuel-tax~~ Agreement,  
195 with another state or group of states for the administration of  
196 the tax imposed by this chapter. An agreement arrangement,  
197 declaration, or amendment is not effective until stated in  
198 writing and filed with the Department of Highway Safety and  
199 Motor Vehicles.

200 (6) This section and the contents of any reciprocal  
201 agreement entered into under this section supersede all other  
202 fuel-tax requirements of this chapter for qualified ~~commercial~~  
203 motor vehicles.

204 Section 14. Paragraph (aa) of subsection (7) of section  
205 212.08, Florida Statutes, is amended to read:

206 212.08 Sales, rental, use, consumption, distribution, and  
207 storage tax; specified exemptions.—The sale at retail, the  
208 rental, the use, the consumption, the distribution, and the  
209 storage to be used or consumed in this state of the following  
210 are hereby specifically exempt from the tax imposed by this  
211 chapter.

212 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
213 entity by this chapter do not inure to any transaction that is





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214 otherwise taxable under this chapter when payment is made by a  
215 representative or employee of the entity by any means,  
216 including, but not limited to, cash, check, or credit card, even  
217 when that representative or employee is subsequently reimbursed  
218 by the entity. In addition, exemptions provided to any entity by  
219 this subsection do not inure to any transaction that is  
220 otherwise taxable under this chapter unless the entity has  
221 obtained a sales tax exemption certificate from the department  
222 or the entity obtains or provides other documentation as  
223 required by the department. Eligible purchases or leases made  
224 with such a certificate must be in strict compliance with this  
225 subsection and departmental rules, and any person who makes an  
226 exempt purchase with a certificate that is not in strict  
227 compliance with this subsection and the rules is liable for and  
228 shall pay the tax. The department may adopt rules to administer  
229 this subsection.

230 (aa) *Certain commercial vehicles.*—Also exempt is the sale,  
231 lease, or rental of a qualified commercial motor vehicle as  
232 defined in s. 207.002, when the following conditions are met:

- 233 1. The sale, lease, or rental occurs between two commonly  
234 owned and controlled corporations;
- 235 2. Such vehicle was titled and registered in this state at  
236 the time of the sale, lease, or rental; and
- 237 3. Florida sales tax was paid on the acquisition of such  
238 vehicle by the seller, lessor, or renter.

239 Section 15. Subsection (1) of section 316.065, Florida  
240 Statutes, is amended to read:

241 316.065 Crashes; reports; penalties.—

242 (1) The driver of a vehicle involved in a crash resulting



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243 in injury to or death of any persons or damage to any vehicle or  
244 other property in an apparent amount of at least \$2,000 ~~\$500~~  
245 shall immediately by the quickest means of communication give  
246 notice of the crash to the local police department, if such  
247 crash occurs within a municipality; otherwise, to the office of  
248 the county sheriff or the nearest office or station of the  
249 Florida Highway Patrol. A violation of this subsection is a  
250 noncriminal traffic infraction, punishable as a nonmoving  
251 violation as provided in chapter 318.

252 Section 16. Paragraph (a) of subsection (1) of section  
253 318.15, Florida Statutes, is amended to read:

254 318.15 Failure to comply with civil penalty or to appear;  
255 penalty.—

256 (1) (a) If a person fails to comply with the civil penalties  
257 provided in s. 318.18 within the time period specified in s.  
258 318.14(4), fails to enter into or comply with the terms of a  
259 penalty payment plan with the clerk of the court in accordance  
260 with ss. 318.14 and 28.246, fails to attend driver improvement  
261 school, or fails to appear at a scheduled hearing, the clerk of  
262 the court must notify the Department of Highway Safety and Motor  
263 Vehicles of such failure within 10 days after such failure. Upon  
264 receipt of such notice, the department must immediately issue an  
265 order suspending the driver license and privilege to drive of  
266 such person effective 20 days after the date the order of  
267 suspension is provided ~~mailed~~ in accordance with s. 322.251(1),  
268 (2), and (6). The order also must inform the person that he or  
269 she may contact the clerk of the court to establish a payment  
270 plan pursuant to s. 28.246(4) to make partial payments for  
271 court-related fines, fees, service charges, and court costs. Any



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272 such suspension of the driving privilege which has not been  
273 reinstated, including a similar suspension imposed outside of  
274 this state, must remain on the records of the department for a  
275 period of 7 years from the date imposed and must be removed from  
276 the records after the expiration of 7 years from the date it is  
277 imposed. The department may not accept the resubmission of such  
278 suspension.

279 Section 17. Subsection (2) of section 320.02, Florida  
280 Statutes, is amended to read:

281 320.02 Registration required; application for registration;  
282 forms.—

283 (2) (a) The application for registration must include the  
284 street address of the owner's permanent Florida residence or the  
285 address of his or her permanent place of business in this state  
286 and be accompanied by personal or business identification  
287 information. If the vehicle is registered to an active duty  
288 member of the United States Armed Forces who is a Florida  
289 resident, the active duty member is not required to provide the  
290 street address of a permanent Florida residence.

291 (b) An individual applicant must provide proof of address  
292 satisfactory to the department and:

- 293 1. A valid REAL ID driver's ~~driver~~ license or  
294 identification card issued by this state or another state; ~~or~~  
295 2. A valid, unexpired United States passport; or  
296 3. A valid, unexpired passport issued by another country  
297 and an unexpired Form I-94 issued by the United States Bureau of  
298 Customs and Border Protection.

299  
300 For purposes of this paragraph, the term "REAL ID driver's



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301 license or identification card” has the same meaning as provided  
302 in 6 C.F.R. s. 37.3.

303 (c) A business applicant must provide a federal employer  
304 identification number, if applicable, or verification that the  
305 business is authorized to conduct business in this ~~the~~ state, or  
306 a Florida municipal or county business license or number.

307 1. ~~If the owner does not have a permanent residence or~~  
308 ~~permanent place of business or if the owner’s permanent~~  
309 ~~residence or permanent place of business cannot be identified by~~  
310 ~~a street address, the application must include:~~

311 a. ~~If the vehicle is registered to a business, the name and~~  
312 ~~street address of the permanent residence of an owner of the~~  
313 ~~business, an officer of the corporation, or an employee who is~~  
314 ~~in a supervisory position.~~

315 b. ~~If the vehicle is registered to an individual, the name~~  
316 ~~and street address of the permanent residence of a close~~  
317 ~~relative or friend who is a resident of this state.~~

318 2. ~~If the vehicle is registered to an active duty member of~~  
319 ~~the Armed Forces of the United States who is a Florida resident,~~  
320 ~~the active duty member is exempt from the requirement to provide~~  
321 ~~the street address of a permanent residence.~~

322 (d) ~~(b)~~ The department shall prescribe a form upon which  
323 motor vehicle owners may record odometer readings when  
324 registering their motor vehicles.

325 Section 18. Section 320.605, Florida Statutes, is amended  
326 to read:

327 320.605 Legislative intent.—It is the intent of the  
328 Legislature to protect the public health, safety, and welfare of  
329 the citizens of the state by regulating the licensing of motor



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330 vehicle dealers and manufacturers, maintaining competition,  
331 providing consumer protection and fair trade, and providing  
332 those residing in economically disadvantaged areas minorities  
333 with opportunities for full participation as motor vehicle  
334 dealers. Sections 320.61-320.70 are intended to apply solely to  
335 the licensing of manufacturers, factory branches, distributors,  
336 and importers and do not apply to non-motor-vehicle-related  
337 businesses.

338 Section 19. Subsection (3) of section 320.63, Florida  
339 Statutes, is amended to read:

340 320.63 Application for license; contents.—Any person  
341 desiring to be licensed pursuant to ss. 320.60-320.70 shall make  
342 application therefor to the department upon a form containing  
343 such information as the department requires. The department  
344 shall require, with such application or otherwise and from time  
345 to time, all of the following, which information may be  
346 considered by the department in determining the fitness of the  
347 applicant or licensee to engage in the business for which the  
348 applicant or licensee desires to be licensed:

349 (3) (a) From each manufacturer, distributor, or importer  
350 which utilizes an identical blanket basic agreement for its  
351 dealers or distributors in this state, which agreement comprises  
352 all or any part of the applicant's or licensee's agreements with  
353 motor vehicle dealers in this state, a copy of the written  
354 agreement and all supplements thereto, together with a list of  
355 the applicant's or licensee's authorized dealers or distributors  
356 and their addresses. The applicant or licensee shall further  
357 notify the department immediately of the appointment of any  
358 additional dealer or distributor. The applicant or licensee



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359 shall annually report to the department on its efforts to add  
360 new ~~minority~~ dealer points in economically disadvantaged areas,  
361 including difficulties encountered under ss. 320.61-320.70. ~~For~~  
362 ~~purposes of this section "minority" shall have the same meaning~~  
363 ~~as that given it in the definition of "minority person" in s.~~  
364 ~~288.703.~~ Not later than 60 days before the date a revision or  
365 modification to a franchise agreement is offered uniformly to a  
366 licensee's motor vehicle dealers in this state, the licensee  
367 shall notify the department of such revision, modification, or  
368 addition to the franchise agreement on file with the department.  
369 In no event may a franchise agreement, or any addendum or  
370 supplement thereto, be offered to a motor vehicle dealer in this  
371 state until the applicant or licensee files an affidavit with  
372 the department acknowledging that the terms or provisions of the  
373 agreement, or any related document, are not inconsistent with,  
374 prohibited by, or contrary to ~~the provisions contained in~~ ss.  
375 320.60-320.70. Any franchise agreement offered to a motor  
376 vehicle dealer in this state must ~~shall~~ provide that all terms  
377 and conditions in such agreement inconsistent with the law and  
378 rules of this state are of no force and effect.

379 (b) For purposes of this subsection, the term "economically  
380 disadvantaged area" means a defined geographic area within this  
381 state in which at least one of the following conditions exists:

382 1. The per capita income for residents within the area is  
383 less than 80 percent of the per capita income in this state.

384 2. The unemployment rate within the area was more than 1  
385 percent over the unemployment rate for this state over the  
386 previous 24 months.

387 Section 20. Subsection (2) of section 320.95, Florida



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388 Statutes, is amended to read:

389 320.95 Transactions by electronic or telephonic means.—

390 (2) The department may collect e-mail ~~electronic mail~~  
391 addresses and use e-mail ~~electronic mail~~ in lieu of the United  
392 States Postal Service as a method of notification ~~for the~~  
393 ~~purpose of providing renewal notices.~~

394 Section 21. Subsection (44) of section 322.01, Florida  
395 Statutes, is amended to read:

396 322.01 Definitions.—As used in this chapter:

397 (44) "Tank vehicle" means a vehicle ~~that is~~ designed to  
398 transport any liquid or gaseous material within one or more  
399 tanks that have an individual rated capacity that exceeds 119  
400 gallons and an aggregate rated capacity of 1,000 gallons or more  
401 and that are a tank either permanently or temporarily