

1 A bill to be entitled
 2 An act relating to tax on aviation fuel; repealing ss.
 3 206.9815, 206.9825, 206.9826, 206.9835, 206.9837,
 4 206.9845, 206.9855, 206.9865, and 206.9875, F.S.,
 5 relating to definitions, the tax on aviation fuel,
 6 refunds for certain air carriers, administration of
 7 the tax, disclosure of price, distribution of
 8 proceeds, refunds to carriers, commercial air carrier
 9 registration and reporting, and a tax exemption for
 10 federal entities, respectively; amending ss. 163.3206,
 11 206.42, 206.9915, 207.003, 207.005, 213.053, 332.007,
 12 and 332.009, F.S.; conforming provisions to changes
 13 made by the act; providing an effective date.

14
 15 Be It Enacted by the Legislature of the State of Florida:

16
 17 **Section 1.** Part III of chapter 206, Florida Statutes,
 18 18 composed of ss. 206.9815, 206.9825, 206.9826, 206.9835,
 19 19 206.9837, 206.9845, 206.9855, 206.9865, and 206.9875, Florida
 20 20 Statutes, is repealed.

21 **Section 2. Paragraph (a) of subsection (2) of section**
 22 **163.3206, Florida Statutes, is amended to read:**

- 23 163.3206 Fuel terminals.—
 24 (2) As used in this section, the term:
 25 (a) "Fuel" means any of the following:

26 1. ~~Alternative fuel as defined in s. 525.01.~~ As used in
 27 this subparagraph, the term "aviation fuel" means fuel for use
 28 in aircraft, and includes aviation gasoline and aviation turbine
 29 fuels and kerosene, as determined by the American Society for
 30 Testing and Materials specifications D-910 or D-1655 or current
 31 specifications.

- 32 2. Aviation fuel as defined in s. 206.9815.
- 33 3. Diesel fuel as defined in s. 206.86.
- 34 4. Gas as defined in s. 206.9925.
- 35 5. Motor fuel as defined in s. 206.01.
- 36 6. Natural gas fuel as defined in s. 206.9951.
- 37 7. Oil as defined in s. 206.9925.
- 38 8. Petroleum fuel as defined in s. 525.01.
- 39 9. Petroleum product as defined in s. 206.9925.

40 **Section 3. Subsection (1) of section 206.42, Florida**
 41 **Statutes, is amended to read:**

42 206.42 Aviation gasoline exempt from excise tax; rocket
 43 fuel.—

44 (1) Each and every dealer in aviation gasoline in the
 45 state by whatever name designated who purchases from any
 46 terminal supplier, importer, or wholesaler, and sells, aviation
 47 gasoline (A.S.T.M. specification D-910 or current
 48 specification), of such quality not adapted for use in ordinary
 49 motor vehicles, being designed for and sold and exclusively used
 50 for aircraft, is exempted from the payment of taxes levied under

51 | ~~this part, but is subject to the tax levied under part III.~~

52 | **Section 4. Subsection (3) of section 206.9915, Florida**
 53 | **Statutes, is amended to read:**

54 | 206.9915 Legislative intent and general provisions.—

55 | (3) The provisions of ss. 206.01, 206.02, 206.026,
 56 | 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06,
 57 | 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11,
 58 | 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,
 59 | 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,
 60 | 206.24, 206.27, 206.28, 206.416, 206.42, 206.44, 206.48, 206.49,
 61 | 206.56, 206.59, 206.86, 206.87, 206.872, 206.873, 206.8735,
 62 | 206.874, 206.8741, 206.8745, 206.94, and 206.945, ~~and 206.9815~~
 63 | shall, as far as lawful or practicable, be applicable to the
 64 | levy and collection of taxes imposed pursuant to this part as if
 65 | fully set out in this part and made expressly applicable to the
 66 | taxes imposed herein.

67 | **Section 5. Section 207.003, Florida Statutes, is amended**
 68 | **to read:**

69 | 207.003 Privilege tax levied.—A tax for the privilege of
 70 | operating any commercial motor vehicle upon the public highways
 71 | of this state shall be levied upon every motor carrier at a rate
 72 | which includes the minimum rates provided in parts I, II, and
 73 | III ~~IV~~ of chapter 206 on each gallon of diesel fuel or motor
 74 | fuel used for the propulsion of a commercial motor vehicle by
 75 | such motor carrier within the state.

76 **Section 6. Subsection (3) of section 207.005, Florida**
77 **Statutes, is amended to read:**

78 207.005 Returns and payment of tax; delinquencies;
79 calculation of fuel used during operations in the state; credit;
80 bond.—

81 (3) For the purpose of computing the carrier's liability
82 for the road privilege tax, the total gallons of fuel used in
83 the propulsion of any commercial motor vehicle in this state
84 shall be multiplied by the rates provided in parts I, II, and
85 III ~~IV~~ of chapter 206. From the sum determined by this
86 calculation, there shall be allowed a credit equal to the amount
87 of the tax per gallon under parts I, II, and III ~~IV~~ of chapter
88 206 for each gallon of fuel purchased in this state during the
89 reporting period when the diesel fuel or motor fuel tax was paid
90 at the time of purchase. If the tax paid under parts I, II, and
91 III ~~IV~~ of chapter 206 exceeds the total tax due under this
92 chapter, the excess may be allowed as a credit against future
93 tax payments, until the credit is fully offset or until eight
94 calendar quarters shall have passed since the end of the
95 calendar quarter in which the credit accrued, whichever occurs
96 first. A refund may be made for this credit provided it exceeds
97 \$10.

98 **Section 7. Paragraph (h) of subsection (8) of section**
99 **213.053, Florida Statutes, is amended to read:**

100 213.053 Confidentiality and information sharing.—

101 (8) Notwithstanding any other provision of this section,
 102 the department may provide:

103 (h) Names and addresses of persons paying taxes pursuant
 104 to part III ~~IV~~ of chapter 206 to the Department of Environmental
 105 Protection in the conduct of its official duties.

106
 107 Disclosure of information under this subsection shall be
 108 pursuant to a written agreement between the executive director
 109 and the agency. Such agencies, governmental or nongovernmental,
 110 shall be bound by the same requirements of confidentiality as
 111 the Department of Revenue. Breach of confidentiality is a
 112 misdemeanor of the first degree, punishable as provided by s.
 113 775.082 or s. 775.083.

114 **Section 8. Subsection (7) of section 332.007, Florida**
 115 **Statutes, is amended to read:**

116 332.007 Administration and financing of aviation and
 117 airport programs and projects; state plan.—

118 (7) Subject to the availability of appropriated funds ~~in~~
 119 ~~addition to aviation fuel tax revenues~~, the department may
 120 participate in the capital cost of eligible public airport and
 121 aviation discretionary capacity improvement projects. The annual
 122 legislative budget request shall be based on the funding
 123 required for discretionary capacity improvement projects in the
 124 aviation and airport work program.

125 (a) The department shall provide priority funding in

126 support of:

127 1. Land acquisition which provides additional capacity at
128 the qualifying international airport or at that airport's
129 supplemental air carrier airport.

130 2. Runway and taxiway projects that add capacity or are
131 necessary to accommodate technological changes in the aviation
132 industry.

133 3. Airport access transportation projects that improve
134 direct airport access and are approved by the airport sponsor.

135 4. International terminal projects that increase
136 international gate capacity.

137 (b) No single airport shall secure discretionary capacity
138 improvement project funds in excess of 50 percent of the total
139 discretionary capacity improvement project funds available in
140 any given budget year.

141 (c) Unless prohibited by the General Appropriations Act or
142 by law, the department may transfer funds within each category
143 of the airport and aviation discretionary capacity improvement
144 program to maximize the aviation services or federal aid
145 available to this state.

146 (d) The department may fund up to 50 percent of the
147 portion of eligible project costs which are not funded by the
148 Federal Government except that the department may initially fund
149 up to 75 percent of the cost of land acquisition for a new
150 airport or for the expansion of an existing airport which is

151 owned and operated by a municipality, a county, or an authority,
152 and shall be reimbursed to the normal statutory project share
153 when federal funds become available or within 10 years after the
154 date of acquisition, whichever is earlier.

155 **Section 9. Section 332.009, Florida Statutes, is amended**
156 **to read:**

157 332.009 Limitation on operation of chapter. ~~Nothing in~~
158 ~~this chapter shall be construed to authorize expenditure of~~
159 ~~aviation fuel tax revenues on space transportation projects.~~
160 Nothing in this chapter shall be construed to limit the
161 department's authority under s. 331.360.

162 **Section 10.** This act shall take effect July 1, 2025.