

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Environment and Natural Resources

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BILL: SB 834

INTRODUCER: Senator Truenow

SUBJECT: Recreational Fishing Vessel Licenses

DATE: March 14, 2025

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Carroll	Rogers	EN	<b>Favorable</b>
2.			AEG	
3.			FP	

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**I. Summary:**

SB 834 extends vessel license requirements and options to freshwater fishing vessels.

The bill requires a freshwater fishing vessel license for the operation of a vessel where customers pay a fee to take, attempt to take, or possess any freshwater fish for noncommercial purposes. The bill provides that the fees for saltwater fishing vessel licenses also apply to freshwater fishing vessel licenses. The bill also provides that if the operator of a vessel that carries scuba divers for a fee, either indirectly or directly, maintains the appropriate vessel license and the applicable permits, the divers taking or attempting to take freshwater products are not required to obtain individual fishing licenses or applicable permits.

The bill exempts any person freshwater fishing from a vessel with a freshwater fishing vessel license or whose operator has a freshwater fishing vessel license from individual fishing license or permit requirements.

The bill also provides that, for the purposes of the use tax, the presumption that tangible personal property was not purchased for use in Florida if it was used in another state, U.S. territory, or the District of Columbia for at least six months before being imported into Florida does not apply to any vessel for which a freshwater fishing vessel license fee is required take, attempt to take, or possess freshwater fish for noncommercial purposes.

## II. Present Situation:

### Fishing in Florida

Florida Fish and Wildlife Conservation Commission (FWC) data from 2017-2018 shows that there were approximately four million fresh and saltwater anglers in Florida at the time.<sup>1</sup> In the 2019-2020 fiscal year there were 1.5 million recreational saltwater fishing licenses sold for a total value of \$37.8 million and approximately 2.4 million residents and nonresidents had active saltwater fishing licenses. In 2020, the saltwater recreational fishing industry alone had a 9.2 billion economic impact and supported over 88,500 jobs.<sup>2</sup> Florida also had 1.2 million freshwater anglers who generated a \$1.7 billion economic impact and supported more than 14,000 jobs.<sup>3</sup>



Tarpon. Image courtesy of the Bonefish & Tarpon Trust

Florida offers countless opportunities to fish for fresh and saltwater fish species.<sup>4</sup> Fish move and behave differently based on factors like species, weather, temperature, tide, moon phase, salinity, and season.<sup>5</sup> Many anglers find it useful to hire fishing guides and charters who have local expertise and there are thousands of fishing guides and charters available for hire throughout Florida.<sup>6</sup>

### Saltwater Fishing Vessel Licenses

A person who operates a vessel for customers who either directly or indirectly pay a fee for the purpose of taking, attempting to take, or possessing any saltwater fish for noncommercial purposes must first obtain a license for each vessel used for that purpose and must pay the associated fees.<sup>7</sup> The associated vessel license fees are as follows:

- \$800 per year for a vessel licensed to carry more than ten customers. The license must be kept on board the vessel at all times.<sup>8</sup>

<sup>1</sup> Florida Fish and Wildlife Conservation Commission (FWC), *The Economic Impacts of Saltwater Fishing in Florida*, <https://myfwc.com/conservation/value/saltwater-fishing/> (last visited March 11, 2025).

<sup>2</sup> *Id.*

<sup>3</sup> FWC, *Freshwater Fishing*, <https://myfwc.com/conservation/value/freshwater-fishing/> (last visited March 11, 2025).

<sup>4</sup> FWC, *Where to Saltwater Fish*, <https://myfwc.com/fishing/saltwater/outreach/wheretofish/> (last visited March 11, 2025);

FWC, *Freshwater Fisheries Habitat*, <https://myfwc.com/wildlifehabitats/habitat/freshwater/> (last visited March 11, 2025).

The image on this page can be found on the Bonefish and Tarpon Trust's website. Bonefish and Tarpon Trust, *Best Practices for Catch and Release Fishing for Tarpon*, <https://www.bonefishtarpontrust.org/education-outreach-tarpon-catch-release/> (last visited March 11, 2025).

<sup>5</sup> FWC, *Where to Saltwater Fish*.

<sup>6</sup> *Id.*; FWC, *FL Outfitters and Guides*, <https://app.myfwc.com/hgm/outfitters/Home/SearchResults> (last visited March 11, 2025); Fishing Booker, *Fishing in Florida: the Ultimate Guide for 2024*, <https://fishingbooker.com/blog/fishing-in-florida/> (last visited March 11, 2025).

<sup>7</sup> Section 379.354(7)(a), F.S. The owner, operator, or custodian of a vessel must maintain and report any statistical data required by FWC rules if the vessel's operator has obtained a vessel license. Section 379.354(7)(e), F.S.

<sup>8</sup> Section 379.354(7)(b), F.S.

- \$400 per year for a vessel licensed to carry no more than ten customers or for any person licensed to operate a vessel carrying no more than six customers.<sup>9</sup>
- \$200 per year if a person is licensed to operate a vessel carrying no more than six customers, but they only operate a vessel carrying four or fewer customers. The license must be kept on board the vessel at all times.<sup>10</sup>

The person operating the licensed vessel may obtain the license in their own name.<sup>11</sup> The license will be transferable and will apply to any vessel operated by whomever purchased the license, provided the purchaser has paid the appropriate licensing fee.<sup>12</sup>

Additionally, a vessel license for a recreational vessel not for hire and for which no fee is paid, either directly or indirectly, by guests for the purpose of taking or attempting to take saltwater fish noncommercially costs \$2,000 per year.<sup>13</sup> The license is not required and may be purchased at the option of the vessel owner. The license must be kept on board the vessel at all times. A log must of any species taken and the date which they were taken must be kept and filed with the Florida Fish and Wildlife Conservation Commission (FWC) when the license is renewed.<sup>14</sup>

If the operator of a vessel that carries scuba divers who pay a direct or indirect fee maintains the appropriate vessel license and the applicable permits, the divers taking or attempting to take saltwater products are not required to obtain individual fishing licenses or any applicable permits.<sup>15</sup> However, individual divers will be required to obtain individual fishing licenses and any applicable permits if the vessel operator does not have a vessel license and applicable permits.<sup>16</sup>

Any person saltwater fishing from a vessel with a saltwater fishing vessel license or from a vessel operated by a person with a saltwater fishing vessel license will not be required to have an individual saltwater fishing license.<sup>17</sup>

### **Florida Use Tax**

Use tax is owed for the use or consumption of taxable goods or services when sales tax was not paid at the time the goods or services were purchased.<sup>18</sup> A person owes use tax if they:

- Buy a taxable item in Florida and do not pay sales tax;
- Buy a tax-exempt item with the intent to resell it, but then use the item for business or personal use; and

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<sup>9</sup> Section 379.354(7)(c), F.S.

<sup>10</sup> *Id.*

<sup>11</sup> *Id.*

<sup>12</sup> *Id.*

<sup>13</sup> Section 379.354(7)(d), F.S.

<sup>14</sup> *Id.*

<sup>15</sup> Section 379.354(7)(f), F.S.

<sup>16</sup> *Id.*

<sup>17</sup> Section 379.353(2)(i), (j), F.S.

<sup>18</sup> Florida Department of Revenue, *Florida Sales and Use Tax*, [https://floridarevenue.com/taxes/taxesfees/Pages/sales\\_tax.aspx](https://floridarevenue.com/taxes/taxesfees/Pages/sales_tax.aspx) (last visited March 8, 2025).

- Buy a taxable item outside Florida without paying sales tax on it and subsequently bring it into or have it delivered to Florida.<sup>19</sup>

Use tax is due on tangible personal property imported into Florida for its use, consumption, distribution, or storage in the state.<sup>20</sup> For tangible personal property that is used in another state, U.S. territory, or the District of Columbia for six or more months before being imported into Florida, there is a presumption that the property was not purchased for use in Florida.<sup>21</sup> This presumption does not apply to any vessel for which a saltwater fishing license fee is required to be directly or indirectly paid for the purpose of taking, attempting to take, or possessing any saltwater fish for noncommercial purposes.<sup>22</sup>

Use tax will be due and proof of payment must be shown prior to a vessel's first saltwater fishing vessel licensure, registration, and titling.<sup>23</sup> A vessel that is first licensed within one year of purchase will be subject to use tax on the full amount of the purchase price. A vessel licensed in the second year will be subject to use tax on 90 percent of the purchase price. The percentage is reduced by ten percent for year additional year until the sixth year.<sup>24</sup>

### III. Effect of Proposed Changes:

**Section 1** amends s. 379.354, F.S., to require a freshwater fishing vessel license for the operation of a vessel where customers pay a fee to take, attempt to take, or possess any freshwater fish for noncommercial purposes. Current law requires a vessel license to operate a fishing vessel where a fee is paid directly or indirectly, for the purpose of taking, attempting to take, or possessing any *saltwater* fish for noncommercial purposes, and the following requirements that the bill applies to freshwater fishing currently all apply to saltwater fishing.

The bill provides that a license for any person who operates any vessel licensed to carry more than ten customers, wherein a fee is paid directly or indirectly, for the purpose of taking or attempting to take freshwater fish costs \$800 per year. The fee is \$400 per year if the vessel is licensed to carry no more than ten customers, or if the person is licensed to operate a vessel carrying six or fewer customers. The fee is \$200 if the person is licensed to operate a vessel carrying six or fewer customers but operates a vessel carrying four or fewer customers.

The bill provides that a license for a recreational vessel not for hire and for which no direct or indirect fee is paid by guests to take or attempt to take freshwater fish noncommercially is \$2,000 per year.

If the operator of a vessel that carries scuba divers for a fee, either indirectly or directly, maintains the appropriate vessel license based on the number of persons the vessel is licensed to carry and the applicable permits, the scuba divers taking or attempting to take freshwater

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<sup>19</sup> *Id.*

<sup>20</sup> Section 212.06(8)(a), F.S.

<sup>21</sup> *Id.*

<sup>22</sup> Section 212.06(8)(b), F.S.

<sup>23</sup> *Id.*

<sup>24</sup> *Id.* If the purchaser fails to provide the purchase invoice on the vessel, the fair market value of the vessel at the time the vessel was imported into Florida will be used to calculate the tax. *Id.*

products are not required to obtain individual fishing licenses or applicable permits. If the operator does not have the appropriate license and applicable permits, the scuba divers must have individual fishing licenses or applicable permits.

**Section 2** amends s. 212.06, F.S., relating to sales, storage, and use tax. The bill provides that the presumption that tangible personal property was not purchased for use in Florida if it was used in another state, U.S. territory, or the District of Columbia for six months or more before being imported into Florida does not apply to any vessel for which a freshwater fishing vessel license fee is required to be paid either directly or indirectly, for the purpose of taking, attempting to take, or possessing freshwater fish for noncommercial purposes. The use tax shall apply and be due on such a vessel. Current law does not apply the presumption only to vessels for which saltwater fishing vessel license fees are required.

**Section 3** amends s. 379.353, F.S., to provide that a person freshwater fishing from a vessel with a freshwater fishing vessel license or from a vessel operated by a person with a freshwater fishing vessel license will be exempt from individual freshwater fishing licenses or permit requirements. This exemption currently applies only to saltwater fishing from a vessel with a saltwater fishing vessel license or from a vessel operated by a person with a saltwater fishing vessel license.

**Section 4** provides an effective date of July 1, 2025.

#### **IV. Constitutional Issues:**

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, section 19 of the State Constitution requires any legislation imposing or authorizing a new state tax or fee, or raising an existing state tax or fee, to be approved by two-thirds of the membership of both houses of the Legislature. A state tax or fee that is so imposed, authorized, or raised must be contained in a separate bill that contains no other subject. A “fee” is any charge or payment required by law, including any fee for service, fee or cost for licenses, and charge for service.

SB 834 imposes a new state tax and fee relating to freshwater fishing vessel licenses. Freshwater fishing vessel licenses will be required for the operation of a vessel where customers pay a fee to take, attempt to take, or possess any freshwater fish for

noncommercial purposes. The bill also provides that use tax will be due on a vessel with a freshwater fishing vessel license purchased outside of and imported to Florida. The bill addresses only freshwater fishing vessel licenses.

**E. Other Constitutional Issues:**

None identified.

**V. Fiscal Impact Statement:**

**A. Tax/Fee Issues:**

SB 834 requires fees for freshwater fishing vessel licenses and will require use tax to be paid on vessels imported into Florida and licensed pursuant to the bill.

**B. Private Sector Impact:**

Operators of freshwater fishing vessels where customers pay a fee to take, attempt to take, or possess any freshwater fish for noncommercial purposes will be required to pay a fee for a freshwater fishing vessel license. Certain operators of freshwater fishing vessels will not be required to obtain the vessel license but will have the option to obtain one. A use tax will also be due on vessels with a freshwater fishing vessel license that are purchased outside of and imported to Florida.

**C. Government Sector Impact:**

The state will receive a positive fiscal impact from the imposition of the freshwater fishing vessel license fees, as well as the use tax on certain vessels imported into Florida and licensed pursuant to the bill.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends sections 212.06, 379.353, and 379.354 of the Florida Statutes.

**IX. Additional Information:**

**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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