

By Senator Massullo

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A bill to be entitled

An act relating to the Department of Highway Safety and Motor Vehicles; amending s. 207.001, F.S.; revising a short title; reordering and amending s. 207.002, F.S.; defining terms and revising definitions; amending s. 207.003, F.S.; conforming provisions to changes made by the act; amending s. 207.004, F.S.; requiring licensure in lieu of registration of motor carriers operating certain qualified motor vehicles; requiring motor carriers to obtain fuel use decals in lieu of identifying devices; requiring that qualified motor vehicles carry a copy of the license or make the license available electronically; requiring that fuel tax decals be conspicuously displayed on qualified motor vehicles while the vehicles are operated on public highways; requiring the department or its authorized agent to issue licenses and fuel tax decals; requiring that fuel tax decal renewal orders be submitted electronically through an online system beginning on a certain date; providing an exception; revising required contents of temporary fuel-use permits; deleting provisions for driveaway permits; amending s. 207.005, F.S.; revising due dates for motor fuel use tax returns submitted by licensed motor carriers; requiring that tax returns be submitted electronically through an online system beginning on a certain date; providing an exception; amending s. 207.007, F.S.; revising the method of calculating interest due for

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30 certain delinquent taxes; prohibiting a person from
31 knowingly making, or assisting any other person in
32 making, a false statement in connection with an audit;
33 prohibiting a person from counterfeiting, altering,
34 manufacturing, or selling fuel tax licenses, fuel tax
35 decals, or temporary fuel-use permits except under
36 certain circumstances; providing penalties; amending
37 s. 207.008, F.S.; conforming provisions to changes
38 made by the act; amending s. 207.011, F.S.;
39 authorizing the department to inspect records
40 necessary to verify the tax returns of motor carriers,
41 motor fuel retail dealers, and motor fuel wholesale
42 distributors; amending ss. 207.013 and 207.014, F.S.;
43 conforming provisions to changes made by the act;
44 amending s. 207.019, F.S.; requiring motor carriers to
45 destroy fuel tax decals and notify the department upon
46 the discontinuance, sale, or transfer of the business;
47 amending ss. 207.023, 207.0281, and 212.08, F.S.;
48 conforming provisions to changes made by the act;
49 amending s. 316.065, F.S.; revising the apparent
50 amount of property damage which requires the driver of
51 a vehicle involved in a crash to notify law
52 enforcement of the crash; amending s. 318.15, F.S.;
53 conforming a provision to changes made by the act;
54 amending s. 320.02, F.S.; requiring vehicle
55 registration applicants to provide a Florida address;
56 providing an exception; requiring an applicant to
57 provide satisfactory proof of address and certain
58 documentation; defining the term "REAL ID driver's

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59 license or identification card"; amending s. 320.95,
60 F.S.; revising the purpose for which the department
61 may use e-mail; amending s. 322.01, F.S.; revising the
62 definition of the term "tank vehicle"; amending s.
63 322.08, F.S.; revising the purpose for which the
64 department may use e-mail; amending ss. 322.18,
65 322.21, and 322.251, F.S.; authorizing the department
66 to provide certain orders and notices by e-mail
67 notification; amending ss. 322.2616, 322.64, 324.091,
68 and 324.171, F.S.; conforming provisions to changes
69 made by the act; amending s. 328.30, F.S.; revising
70 the purpose for which the department may use e-mail;
71 amending s. 627.7415, F.S.; conforming a provision to
72 changes made by the act; amending ss. 316.545 and
73 319.35, F.S.; conforming cross-references; making a
74 technical change; providing an effective date.
75

76 Be It Enacted by the Legislature of the State of Florida:

77
78 Section 1. Section 207.001, Florida Statutes, is amended to
79 read:

80 207.001 Short title.—This chapter shall be known as the
81 "Florida Diesel Fuel and Motor Fuel Use Tax Act of 1981," and
82 the taxes levied under this chapter shall be in addition to all
83 other taxes imposed by law.

84 Section 2. Section 207.002, Florida Statutes, is reordered
85 and amended to read:

86 207.002 Definitions.—As used in this chapter, the term:
87 (11)(1) "Qualified Commercial motor vehicle" means any

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88 vehicle not owned or operated by a governmental entity which
89 uses ~~diesel fuel or~~ motor fuel on the public highways; and which
90 has two axles and a gross vehicle weight or registered gross
91 vehicle weight in excess of 26,000 pounds, or has three or more
92 axles regardless of weight, or is used in combination when the
93 weight of such combination exceeds 26,000 pounds gross vehicle
94 weight or registered gross vehicle weight. The term excludes any
95 recreational vehicle or vehicle owned or operated by a community
96 transportation coordinator as defined in s. 427.011 or by a
97 private operator that provides public transit services under
98 contract with such a provider.

99 (1) ~~(2)~~ "Department" means the Department of Highway Safety
100 and Motor Vehicles.

101 (2) "International Fuel Tax Agreement" means a reciprocal
102 agreement among states of the United States, provinces of
103 Canada, and other such member jurisdictions to provide for the
104 administration, collection, and enforcement of taxes on the
105 basis of fuel consumed, distance accrued, or both, in member
106 jurisdictions.

107 (3) "~~Diesel fuel~~" means any liquid product or gas product
108 or combination thereof, including, but not limited to, all forms
109 of fuel known or sold as ~~diesel fuel, kerosene, butane gas, or~~
110 ~~propane gas and all other forms of liquefied petroleum gases,~~
111 ~~except those defined as "motor fuel," used to propel a motor~~
112 ~~vehicle.~~

113 (4) "~~International Registration Plan~~" means a registration
114 reciprocity agreement among states of the United States and
115 provinces of Canada providing for payment of license fees or
116 license taxes on the basis of fleet miles operated in various

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117 ~~jurisdictions.~~118 (3)-(5) "Interstate" means vehicle movement between or
119 through two or more member jurisdictions states.120 (4)-(6) "Intrastate" means vehicle movement from one point
121 within a member jurisdiction state to another point within the
122 same member jurisdiction state.123 (5) "Member jurisdiction" means a state of the United
124 States, a province of Canada, or any other such jurisdiction
125 that is a member of the International Fuel Tax Agreement.126 (6)-(7) "Motor carrier" means any person owning,
127 controlling, operating, or managing any motor vehicle used to
128 transport persons or property over any public highway.129 (7)-(8) "Motor fuel" means any fuel placed in the fuel
130 supply storage unit of a qualified motor vehicle, including an
131 alternative fuel, such as pure methanol, ethanol, or other
132 alcohol; a blend of 85 percent or more alcohol with gasoline;
133 natural gas and liquified fuel produced from natural gas;
134 propane; coal-derived liquified fuel; hydrogen; electricity;
135 pure biodiesel (B100) fuel, other than alcohol, derived from
136 biological materials; P-series fuel; or any other type of fuel
137 or energy used to propel a qualified motor vehicle what is
138 commonly known and sold as gasoline and fuels containing a
139 mixture of gasoline and other products.140 (8)-(9) "Operate," "operated," "operation," or "operating"
141 means and includes the utilization in any form of any qualified
142 commercial motor vehicle, whether loaded or empty, whether
143 utilized for compensation or not for compensation, and whether
144 owned by or leased to the motor carrier who uses it or causes it
145 to be used.

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146 (9) ~~(10)~~ "Person" means and includes natural persons,
147 corporations, copartnerships, firms, companies, agencies, or
148 associations, singular or plural.

149 (10) ~~(11)~~ "Public highway" means any public street, road, or
150 highway in this state.

151 ~~(12) "Registrant" means a person in whose name or names a~~
152 ~~vehicle is properly registered.~~

153 (12) ~~(13)~~ "Use," "uses," or "used" means the consumption of
154 diesel fuel or motor fuel in a qualified commercial motor
155 vehicle for the propulsion thereof.

156 Section 3. Section 207.003, Florida Statutes, is amended to
157 read:

158 207.003 Privilege tax levied.—A tax for the privilege of
159 operating any qualified commercial motor vehicle upon the public
160 highways of this state shall be levied upon every motor carrier
161 at a rate which includes the minimum rates provided in parts I-
162 III of chapter 206 on each gallon of ~~diesel fuel or~~ motor fuel
163 used for the propulsion of a qualified commercial motor vehicle
164 by such motor carrier within this the state.

165 Section 4. Section 207.004, Florida Statutes, is amended to
166 read:

167 207.004 Licensing Registration of motor carriers; fuel tax
168 decals identifying devices; fees; renewals; temporary fuel-use
169 permits and ~~driveaway permits~~.

170 (1) (a) A ~~No~~ motor carrier may not ~~shall~~ operate or cause to
171 be operated in this state any qualified commercial motor
172 vehicle, other than a Florida-based qualified commercial motor
173 vehicle that travels Florida intrastate mileage only, which ~~that~~
174 uses ~~diesel fuel or~~ motor fuel until such carrier is licensed

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175 under the International Fuel Tax Agreement and issued fuel tax
176 decals has registered with the department or has registered
177 under a cooperative reciprocal agreement as described in s.
178 207.0281, after such time as this state enters into such
179 agreement, and has been issued an identifying device or such
180 carrier is has been issued a temporary fuel-use permit as
181 authorized under subsection (5) subsections (4) and (5) for each
182 vehicle operated. The fee for each set of fuel tax decals is
183 There shall be a fee of \$4 per year or any fraction thereof. A
184 copy of the license must be carried in each vehicle or made
185 available electronically. The fuel tax decals for each such
186 identifying device issued. The identifying device shall be
187 provided by the department and must be conspicuously displayed
188 on the qualified commercial motor vehicle as prescribed by the
189 instructions on the reverse side of the decal department while
190 the vehicle it is being operated on the public highways of this
191 state. The transfer of fuel tax decals an identifying device
192 from one vehicle to another vehicle or from one motor carrier to
193 another motor carrier is prohibited. The department or its
194 authorized agent shall issue the licenses and fuel tax decals.

195 (b) The motor carrier to whom fuel tax decals have been
196 issued is an identifying device has been issued shall be solely
197 responsible for the proper use of the fuel tax decals
198 identifying device by its employees, consignees, or lessees.

199 (2) Fuel tax decals Identifying devices shall be issued
200 each year for the period January 1 through December 31, or any
201 portion thereof, if tax returns and tax payments, when
202 applicable, have been submitted to the department for all prior
203 reporting periods. Fuel tax decals Identifying devices may be

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204 displayed for the next succeeding indicia period beginning
205 December 1 of each year. Beginning October 1, 2026, except as
206 otherwise authorized by the department, all fuel tax decal
207 renewal orders must be electronically submitted through an
208 online system prescribed by the department.

209 (3) If a motor carrier licensed in this state no longer
210 operates or causes to be operated in this state a qualified
211 ~~commercial~~ motor vehicle, the fuel tax decals must ~~identifying~~
212 ~~device shall~~ be destroyed and the motor carrier to whom the fuel
213 ~~tax decals were~~ ~~device was~~ must ~~shall~~ notify the
214 department immediately by letter of such removal and of the
215 number of fuel tax decals ~~the identifying device that has been~~
216 destroyed.

217 (4) A motor carrier must, before operating a qualified
218 ~~commercial~~ motor vehicle on the public highways of this state,
219 must display fuel tax decals ~~an identifying device~~ as required
220 under subsections (1) and (2) or must obtain a temporary fuel-
221 use permit for that vehicle as provided in subsection (5). A
222 ~~temporary fuel-use permit shall expire within 10 days after date~~
223 ~~of issuance. The cost of a temporary fuel-use permit is \$45, and~~
224 ~~the permit exempts the vehicle from the payment of the motor~~
225 ~~fuel or diesel fuel tax imposed under this chapter during the~~
226 ~~term for which the permit is valid. However, the vehicle is not~~
227 ~~exempt from paying the fuel tax at the pump.~~

228 (5) (a) A ~~registered~~ motor carrier holding a valid
229 certificate ~~of registration~~ may, upon payment of the \$45 fee per
230 permit, secure from the department, or any wire service
231 authorized by the department, a temporary fuel-use permit.

232 (b) The fee for a temporary fuel-use permit is \$45. A

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233 temporary fuel-use permit expires 10 days after the date of
234 issuance and exempts the vehicle from payment of the motor fuel
235 tax imposed under this chapter during the period for which the
236 permit is valid. However, this paragraph does not exempt the
237 vehicle from payment at the pump of the fuel tax imposed under
238 chapter 206.

239 (c) A ~~blank~~ temporary fuel-use permit ~~must, before its use,~~
240 ~~must be executed by the motor carrier, in ink or type, so as to~~
241 ~~identify the carrier, the vehicle to which the permit is~~
242 ~~assigned, and the permit's effective date and expiration date~~
243 ~~that the vehicle is placed in and removed from service. The~~
244 ~~temporary fuel-use permit shall also show a complete~~
245 ~~identification of the vehicle on which the permit is to be used,~~
246 ~~together with the name and address of the owner or lessee of the~~
247 ~~vehicle. The endorsed temporary fuel-use permit ~~must~~ shall then~~
248 ~~be carried on the vehicle that it identifies and ~~must~~ shall be~~
249 ~~exhibited on demand to any authorized personnel. Temporary fuel-~~
250 ~~use permits may be transmitted to the motor carrier by~~
251 ~~electronic means and shall be completed as outlined by~~
252 ~~department personnel prior to transmittal.~~

253 (d) The motor carrier to whom a temporary fuel-use permit
254 is issued ~~is~~ ~~shall~~ be solely responsible for the proper use of
255 the permit by its employees, consignees, or lessees. Any
256 erasure, alteration, or unauthorized use of a temporary fuel-use
257 permit ~~renders~~ ~~shall render~~ it invalid and of no effect. A motor
258 carrier to whom a temporary fuel-use permit is issued may not
259 knowingly allow the permit to be used by any other person or
260 organization.

261 (b) An unregistered motor carrier may, upon payment of the

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262 ~~\$45 fee, secure from any wire service authorized by the~~
263 ~~department, by electronic means, a temporary fuel-use permit~~
264 ~~that shall be valid for a period of 10 days. Such permit must~~
265 ~~show the name and address of the unregistered motor carrier to~~
266 ~~whom it is issued, the date the vehicle is placed in and removed~~
267 ~~from service, a complete identification of the vehicle on which~~
268 ~~the permit is to be used, and the name and address of the owner~~
269 ~~or lessee of the vehicle. The temporary fuel-use permit shall~~
270 ~~then be carried on the vehicle that it identifies and shall be~~
271 ~~exhibited on demand to any authorized personnel. The~~
272 ~~unregistered motor carrier to whom a temporary fuel-use permit~~
273 ~~is issued shall be solely responsible for the proper use of the~~
274 ~~permit by its employees, consignees, or lessees. Any erasure,~~
275 ~~alteration, or unauthorized use of a temporary fuel-use permit~~
276 ~~shall render it invalid and of no effect. The unregistered motor~~
277 ~~carrier to whom a temporary fuel-use permit is issued may not~~
278 ~~knowingly allow the permit to be used by any other person or~~
279 ~~organization.~~

280 (e) ~~A registered motor carrier engaged in driveaway~~
281 ~~transportation, in which the cargo is the vehicle itself and is~~
282 ~~in transit to stock inventory and the ownership of the vehicle~~
283 ~~is not vested in the motor carrier, may, upon payment of the \$4~~
284 ~~fee, secure from the department a driveaway permit. The~~
285 ~~driveaway permits shall be issued for the period January 1~~
286 ~~through December 31. An original permit must be in the~~
287 ~~possession of the operator of each vehicle and shall be~~
288 ~~exhibited on demand to any authorized personnel. Vehicle mileage~~
289 ~~reports must be submitted by the motor carrier, and the road~~
290 ~~privilege tax must be paid on all miles operated within this~~

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291 state during the reporting period. All other provisions of this
292 chapter shall apply to the holder of a driveway permit.

293 Section 5. Section 207.005, Florida Statutes, is amended to
294 read:

295 207.005 Returns and payment of tax; delinquencies;
296 calculation of fuel used during operations in the state; credit;
297 bond.—

298 (1) The taxes levied under this chapter are shall be due
299 and payable on the first day of the month following the last
300 month of the reporting period. The department may adopt
301 promulgate rules for requiring and establishing procedures for
302 annual, semiannual, or quarterly filing. The reporting period is
303 shall be the 12 months beginning January 1 July 1 and ending
304 December 31 June 30. It shall be the duty of Each motor carrier
305 licensed registered or required to be registered under the
306 provisions of this chapter must to submit a return by the
307 following due dates, except that each due date is extended until
308 the last day of the month of the due date, and, if the last day
309 of the month falls on a Saturday, Sunday, or legal holiday, the
310 due date is further extended until the next day that is not a
311 Saturday, Sunday, or legal holiday within 30 days after the due
312 date. The due date shall be as follows:

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

315 (b) If semiannual filing, the due dates are shall be
316 January 31 1 and July 31 1; or

317 (c) If quarterly filing, the due dates are shall be January
31 1, April 30 1, July 31 1, and October 31 1.

319 (2) The amount of fuel used in the propulsion of any

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320 qualified commercial motor vehicle within this state may be
321 calculated, if the motor carrier maintains adequate records, by
322 applying total interstate vehicular consumption of all ~~diesel~~
323 ~~fuel and~~ motor fuel used as related to total miles traveled and
324 applying such rate to total miles traveled within this state. In
325 the absence of adequate documentation by the motor carrier, the
326 department may adopt ~~is authorized to promulgate~~ rules
327 converting miles driven to gallons used.

328 (3) For the purpose of computing the carrier's liability
329 for the fuel road privilege tax, the total gallons of fuel used
330 in the propulsion of any qualified commercial motor vehicle in
331 this state shall be multiplied by the rates provided in parts I-
332 III of chapter 206. From the sum determined by this calculation,
333 there shall be allowed a credit equal to the amount of the tax
334 per gallon under parts I-III of chapter 206 for each gallon of
335 fuel purchased in this state during the reporting period when
336 the diesel fuel or motor fuel tax was paid at the time of
337 purchase. If the tax paid under parts I-III of chapter 206
338 exceeds the total tax due under this chapter, the excess may be
339 allowed as a credit against future tax payments, until the
340 credit is fully offset or until eight calendar quarters ~~shall~~
341 have passed since the end of the calendar quarter in which the
342 credit accrued, whichever occurs first. A refund may be made for
343 this credit provided it exceeds \$10.

344 (4) The department may adopt ~~is authorized to promulgate~~
345 the necessary rules to provide for an adequate bond from each
346 motor carrier to ensure payment of taxes required under this
347 chapter.

348 (5) Beginning October 1, 2026, except as otherwise

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349 authorized by the department, all returns must be submitted
350 electronically through an online system prescribed by the
351 department.

352 Section 6. Section 207.007, Florida Statutes, is amended to
353 read:

354 207.007 Offenses; penalties and interest.—

355 (1) If any motor carrier licensed registered under this
356 chapter fails to file a return or and pay any tax liability
357 under this chapter within the time required hereunder, the
358 department may impose a delinquency penalty of \$50 or 10 percent
359 of the delinquent taxes due, whichever is greater, if the
360 failure is for not more than 30 days, with an additional 10
361 percent penalty for each additional 30 days, or fraction
362 thereof, during the time which the failure continues, not to
363 exceed a total penalty of 100 percent in the aggregate. However,
364 the penalty may not be less than \$50.

365 (2) In addition to any other penalties, any delinquent tax
366 shall bear interest in accordance with the International Fuel
367 Tax Agreement at the rate of 1 percent per month, or fraction
368 thereof, calculated from the date the tax was due. If the
369 department enters into a cooperative reciprocal agreement under
370 the provisions of s. 207.0281, the department shall collect and
371 distribute all interest due to other jurisdictions at the same
372 rate as if such interest were due to the state.

373 (3) A Any person who:

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

376 (b) Knowingly makes, or assists any other person in making,
377 a false statement in a return or report, or in connection with

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378 an application for licensure ~~registration~~ under this chapter, or
379 in connection with an audit; or

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

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

385
386 commits is guilty of a felony of the third degree, punishable as
387 provided in s. 775.082, s. 775.083, or s. 775.084. In addition,
388 the department may revoke or suspend the licensure and
389 registration privileges under ss. 207.004 and 320.02 of the
390 violator. Each day or part thereof during which a person
391 operates or causes to be operated a qualified commercial motor
392 vehicle without being the holder of fuel tax decals ~~an~~
393 ~~identifying device~~ or having a valid temporary fuel-use ~~or~~
394 ~~driveaway~~ permit as required by this chapter constitutes a
395 separate offense within the meaning of this section. In addition
396 to the penalty imposed by this section, the defendant is shall
397 ~~be~~ required to pay all taxes, interest, and penalties due to the
398 state.

399 Section 7. Section 207.008, Florida Statutes, is amended to
400 read:

401 207.008 Retention of records by motor carrier.—Each
402 licensed registered motor carrier shall maintain and keep
403 pertinent records and papers as may be required by the
404 department for the reasonable administration of this chapter and
405 shall preserve the records upon which each quarterly tax return
406 is based for 4 years following the due date or filing date of

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407 the return, whichever is later.

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

410 207.011 Inspection of records; hearings; forms; rules.—

411 (3) The department, or any authorized agent thereof, is
412 authorized to examine the records, books, papers, and equipment
413 of any motor carrier, any retail dealer of motor diesel fuels,
414 and any wholesale distributor of ~~diesel~~ fuels or motor fuels
415 which ~~that~~ are deemed necessary to verify the truth and accuracy
416 of any statement, ~~or~~ report, or return and ascertain whether the
417 tax imposed by this chapter has been paid.

418 Section 9. Section 207.013, Florida Statutes, is amended to
419 read:

420 207.013 Suits for collection of unpaid taxes, penalties,
421 and interest.—Upon demand of the department, the Department of
422 Legal Affairs or the state attorney for a judicial circuit shall
423 bring appropriate actions, in the name of the state or in the
424 name of the Department of Highway Safety and Motor Vehicles in
425 the capacity of its office, for the recovery of taxes,
426 penalties, and interest due under this chapter; and judgment
427 shall be rendered for the amount so found to be due together
428 with costs. However, if it is ~~shall~~ be found as a fact that such
429 claim for, or grant of, an exemption or credit was willful on
430 the part of any motor carrier, retail dealer, or distributor of
431 ~~diesel fuel~~ ~~or~~ motor fuel, judgment must ~~shall~~ be rendered for
432 double the amount of the tax found to be due with costs. The
433 department may employ an attorney at law to institute and
434 prosecute proper proceedings to enforce payment of the taxes,
435 penalties, and interest provided for by this chapter and may fix

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436 the compensation for the services of such attorney at law.

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

439 207.014 Departmental warrant for collection of unpaid
440 taxes.—

441 (3) In the event there is a contest or claim of any kind
442 with reference to the property levied upon or the amount of
443 taxes, costs, or penalties due, such contest or claim must ~~shall~~
444 be tried in the circuit court in and for the county in which the
445 warrant was executed, as nearly as may be in the same manner and
446 means as such contest or claim would have been tried in such
447 court had the warrant originally issued upon a judgment rendered
448 by such court. The warrant issued as provided in this section
449 constitutes ~~shall constitute~~ prima facie evidence of the amount
450 of taxes, interest, and penalties due to the state by the motor
451 carrier; and the burden of proof is ~~shall be~~ upon the motor
452 carrier, retail dealer, or distributor of ~~diesel fuel or~~ motor
453 fuel to show that the amounts or penalties were incorrect.

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

456 207.019 Discontinuance or transfer of business; change of
457 address.—

458 (1) Whenever a person ceases to engage in business as a
459 motor carrier within this ~~the~~ state by reason of the
460 discontinuance, sale, or transfer of the business of such
461 person, he or she shall notify the department in writing at
462 least 10 days before ~~prior to~~ the time the discontinuance, sale,
463 or transfer takes effect. Such notice must ~~shall~~ give the date
464 of discontinuance and, in the event of a sale or transfer of the

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465 business, the date thereof and the name and address of the
466 purchaser or transferee. All ~~diesel fuel or~~ motor fuel use taxes
467 ~~shall~~ become due and payable concurrently with such
468 discontinuance, sale, or transfer; and any such person shall,
469 concurrently with such discontinuance, sale, or transfer, make a
470 report and, pay all such taxes, interest, and penalties. The
471 person shall immediately destroy the fuel tax decals and notify
472 the department by letter of such destruction and of the number
473 of the fuel tax decals that have been destroyed, and surrender
474 to the department the registration issued to such person.

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

477 207.023 Authority to inspect vehicles, make arrests, seize
478 property, and execute warrants.—

479 (1) As a part of their responsibility when inspecting
480 qualified motor commercial vehicles, the Department of Highway
481 Safety and Motor Vehicles, the Department of Agriculture and
482 Consumer Services, and the Department of Transportation shall
483 ensure that all vehicles are properly qualified under ~~the~~
484 ~~provisions of~~ this chapter.

485 (3) Qualified commercial motor vehicles owned or operated
486 by any motor carrier who refuses to comply with this chapter may
487 be seized by authorized agents or employees of the Department of
488 Highway Safety and Motor Vehicles, the Department of Agriculture
489 and Consumer Services, or the Department of Transportation; or
490 authorized agents and employees of any of these departments also
491 may seize property as set out in ss. 206.205, 206.21, and
492 206.215. Upon such seizure, the property must ~~shall~~ be
493 surrendered without delay to the sheriff of the county where the

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494 property was seized for further proceedings.

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

497 207.0281 Registration; cooperative reciprocal agreements
498 between states.—

499 (1) The Department of Highway Safety and Motor Vehicles may
500 enter into a cooperative reciprocal agreement, including, but
501 not limited to, the International Fuel Tax ~~fuel-tax~~ Agreement,
502 with another state or group of states for the administration of
503 the tax imposed by this chapter. An agreement arrangement,
504 declaration, or amendment is not effective until stated in
505 writing and filed with the Department of Highway Safety and
506 Motor Vehicles.

507 (6) This section and the contents of any reciprocal
508 agreement entered into under this section supersede all other
509 fuel-tax requirements of this chapter for qualified commercial
510 motor vehicles.

511 Section 14. Paragraph (aa) of subsection (7) of section
512 212.08, Florida Statutes, is amended to read:

513 212.08 Sales, rental, use, consumption, distribution, and
514 storage tax; specified exemptions.—The sale at retail, the
515 rental, the use, the consumption, the distribution, and the
516 storage to be used or consumed in this state of the following
517 are hereby specifically exempt from the tax imposed by this
518 chapter.

519 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
520 entity by this chapter do not inure to any transaction that is
521 otherwise taxable under this chapter when payment is made by a
522 representative or employee of the entity by any means,

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523 including, but not limited to, cash, check, or credit card, even
524 when that representative or employee is subsequently reimbursed
525 by the entity. In addition, exemptions provided to any entity by
526 this subsection do not inure to any transaction that is
527 otherwise taxable under this chapter unless the entity has
528 obtained a sales tax exemption certificate from the department
529 or the entity obtains or provides other documentation as
530 required by the department. Eligible purchases or leases made
531 with such a certificate must be in strict compliance with this
532 subsection and departmental rules, and any person who makes an
533 exempt purchase with a certificate that is not in strict
534 compliance with this subsection and the rules is liable for and
535 shall pay the tax. The department may adopt rules to administer
536 this subsection.

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

- 540 1. The sale, lease, or rental occurs between two commonly
541 owned and controlled corporations;
- 542 2. Such vehicle was titled and registered in this state at
543 the time of the sale, lease, or rental; and
- 544 3. Florida sales tax was paid on the acquisition of such
545 vehicle by the seller, lessor, or renter.

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

548 316.065 Crashes; reports; penalties.—

549 (1) The driver of a vehicle involved in a crash resulting
550 in injury to or death of any persons or damage to any vehicle or
551 other property in an apparent amount of at least \$2,000 must

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552 \$500 shall immediately by the quickest means of communication
553 give notice of the crash to the local police department, if such
554 crash occurs within a municipality; otherwise, to the office of
555 the county sheriff or the nearest office or station of the
556 Florida Highway Patrol. A violation of this subsection is a
557 noncriminal traffic infraction, punishable as a nonmoving
558 violation as provided in chapter 318.

559 Section 16. Paragraph (a) of subsection (1) of section
560 318.15, Florida Statutes, is amended to read:

561 318.15 Failure to comply with civil penalty or to appear;
562 penalty.—

563 (1) (a) If a person fails to comply with the civil penalties
564 provided in s. 318.18 within the time period specified in s.
565 318.14(4), fails to enter into or comply with the terms of a
566 penalty payment plan with the clerk of the court in accordance
567 with ss. 318.14 and 28.246, fails to attend driver improvement
568 school, or fails to appear at a scheduled hearing, the clerk of
569 the court must notify the Department of Highway Safety and Motor
570 Vehicles of such failure within 10 days after such failure. Upon
571 receipt of such notice, the department must immediately issue an
572 order suspending the driver license and privilege to drive of
573 such person effective 20 days after the date the order of
574 suspension is provided ~~mailed~~ in accordance with s. 322.251(1),
575 (2), and (6). The order also must inform the person that he or
576 she may contact the clerk of the court to establish a payment
577 plan pursuant to s. 28.246(4) to make partial payments for
578 court-related fines, fees, service charges, and court costs. Any
579 such suspension of the driving privilege which has not been
580 reinstated, including a similar suspension imposed outside of

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581 this state, must remain on the records of the department for a
582 period of 7 years from the date imposed and must be removed from
583 the records after the expiration of 7 years from the date it is
584 imposed. The department may not accept the resubmission of such
585 suspension.

586 Section 17. Subsection (2) and paragraph (e) of subsection
587 (5) of section 320.02, Florida Statutes, are amended to read:

588 320.02 Registration required; application for registration;
589 forms.—

590 (2) (a) The application for registration must include the
591 street address of the owner's permanent Florida residence or the
592 address of his or her permanent place of business in this state
593 and be accompanied by personal or business identification
594 information. If the vehicle is registered to a servicemember, as
595 defined in s. 322.57(4)(a), of the United States Armed Forces
596 who is a Florida resident, the servicemember is not required to
597 provide the street address of a permanent Florida residence.

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

600 1. A valid REAL ID driver's ~~driver~~ license or
601 identification card issued by this state or another state; ~~or~~
602 2. A valid, unexpired United States passport; or
603 3. A valid, unexpired passport issued by another country
604 and an unexpired Form I-94 issued by United States Customs and
605 Border Protection.

606
607 For purposes of this paragraph, the term "REAL ID driver's
608 license or identification card" has the same meaning as provided
609 in 6 C.F.R. s. 37.3.

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610 (c) A business applicant must provide a federal employer
611 identification number, if applicable, or verification that the
612 business is authorized to conduct business in this the state, or
613 a Florida municipal or county business license or number.

614 1. ~~If the owner does not have a permanent residence or~~
615 ~~permanent place of business or if the owner's permanent~~
616 ~~residence or permanent place of business cannot be identified by~~
617 ~~a street address, the application must include:~~

618 a. ~~If the vehicle is registered to a business, the name and~~
619 ~~street address of the permanent residence of an owner of the~~
620 ~~business, an officer of the corporation, or an employee who is~~
621 ~~in a supervisory position.~~

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

625 2. ~~If the vehicle is registered to an active duty member of~~
626 ~~the Armed Forces of the United States who is a Florida resident,~~
627 ~~the active duty member is exempt from the requirement to provide~~
628 ~~the street address of a permanent residence.~~

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

632 (5)

633 (e) Upon the expiration date noted in the cancellation
634 notice that the department receives from the insurer, the
635 department shall suspend the registration, issued under this
636 chapter, or the license issued under s. 207.004(1), of a motor
637 carrier who operates a commercial motor vehicle or who permits
638 it to be operated in this state during the registration or

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639 license period without having in full force liability insurance,
640 a surety bond, or a valid self-insurance certificate that
641 complies with this section. The insurer shall provide notice to
642 the department at the same time the cancellation notice is
643 provided to the insured pursuant to s. 627.7281. The department
644 may adopt rules regarding the electronic submission of the
645 cancellation notice.

646 Section 18. Subsection (2) of section 320.95, Florida
647 Statutes, is amended to read:

648 320.95 Transactions by electronic or telephonic means.—

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

653 Section 19. Subsection (44) of section 322.01, Florida
654 Statutes, is amended to read:

655 322.01 Definitions.—As used in this chapter:

656 (44) "Tank vehicle" means a vehicle ~~that is~~ designed to
657 transport any liquid or gaseous material within one or more
658 tanks that have an individual rated capacity that exceeds 119
659 gallons and an aggregate rated capacity of 1,000 gallons or more
660 and that are ~~a tank~~ either permanently or temporarily attached
661 to the vehicle or chassis. A commercial motor vehicle
662 transporting an empty tank that is not designed for
663 transportation, but that is temporarily attached to a flatbed
664 trailer, is not a tank vehicle, if such tank has a designed
665 ~~capacity of 1,000 gallons or more~~.

666 Section 20. Subsection (10) of section 322.08, Florida
667 Statutes, is amended to read:

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668 322.08 Application for license; requirements for license
669 and identification card forms.—

670 (10) The department may collect e-mail ~~electronic mail~~
671 addresses and use e-mail ~~electronic mail~~ in lieu of the United
672 States Postal Service as a method of notification ~~for the~~
673 ~~purpose of providing renewal notices.~~

674 Section 21. Paragraph (a) of subsection (8) of section
675 322.18, Florida Statutes, is amended to read:

676 322.18 Original applications, licenses, and renewals;
677 expiration of licenses; delinquent licenses.—

678 (8) The department shall issue 8-year renewals using a
679 convenience service without reexamination to drivers who have
680 not attained 80 years of age. The department shall issue 6-year
681 renewals using a convenience service when the applicant has
682 satisfied the requirements of subsection (5).

683 (a) If the department determines from its records that the
684 holder of a license about to expire is eligible for renewal, the
685 department must ~~shall~~ mail a renewal notice to the licensee at
686 his or her last known address or provide a renewal notice to the
687 licensee by e-mail notification, not less than 30 days before
688 ~~prior to~~ the licensee's birthday. The renewal notice must ~~shall~~
689 direct the licensee to appear at a driver license office for in-
690 person renewal or to transmit the completed renewal notice and
691 the fees required by s. 322.21 to the department using a
692 convenience service.

693 Section 22. Subsection (4) of section 322.21, Florida
694 Statutes, is amended to read:

695 322.21 License fees; procedure for handling and collecting
696 fees.—

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697 (4) If the department determines from its records or is
698 otherwise satisfied that the holder of a license about to expire
699 is entitled to have it renewed, the department must shall mail a
700 renewal notice to the licensee at his or her last known address
701 or provide a renewal notice to the licensee by e-mail
702 notification, within 30 days before the licensee's birthday. The
703 licensee must shall be issued a renewal license, after
704 reexamination, if required, during the 30 days immediately
705 preceding his or her birthday upon presenting a renewal notice,
706 his or her current license, and the fee for renewal to the
707 department at any driver license examining office.

708 Section 23. Subsections (1), (2), (3), and (6) of section
709 322.251, Florida Statutes, are amended to read:

710 322.251 Notice of cancellation, suspension, revocation, or
711 disqualification of license.—

712 (1) All orders of cancellation, suspension, revocation, or
713 disqualification issued under ~~the provisions of~~ this chapter,
714 chapter 318, chapter 324, or ss. 627.732-627.734 must shall be
715 given ~~either~~ by personal delivery thereof to the licensee whose
716 license is being canceled, suspended, revoked, or disqualified;
717 or by deposit in the United States mail in an envelope, first
718 class, postage prepaid, addressed to the licensee at his or her
719 last known mailing address furnished to the department; or by e-
720 mail notification authorized by the licensee. Such methods of
721 notification mailing by the department constitute notice
722 ~~constitutes notification~~, and any failure by the person to
723 receive the ~~mailed~~ order does will not affect or stay the
724 effective date or term of the cancellation, suspension,
725 revocation, or disqualification of the licensee's driving

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726 privilege.

727 (2) The giving of notice and an order of cancellation,
728 suspension, revocation, or disqualification ~~by mail~~ is complete
729 upon expiration of 20 days after e-mail notification or, if
730 mailed, 20 days after deposit in the United States mail for all
731 notices except those issued under chapter 324 or ss. 627.732-
732 627.734, which are complete 15 days after e-mail notification
733 or, if mailed, 15 days after deposit in the United States mail.
734 Proof of the giving of notice and an order of cancellation,
735 suspension, revocation, or disqualification in such either
736 manner must shall be made by entry in the records of the
737 department that such notice was given. The entry is admissible
738 in the courts of this state and constitutes sufficient proof
739 that such notice was given.

740 (3) Whenever the driving privilege is suspended, revoked,
741 or disqualified under ~~the provisions of~~ this chapter, the period
742 of such suspension, revocation, or disqualification must shall
743 be indicated on the order of suspension, revocation, or
744 disqualification, and the department shall require the licensee
745 whose driving privilege is suspended, revoked, or disqualified
746 to surrender all licenses then held by him or her to the
747 department. However, if should the person fails fail to
748 surrender such licenses, the suspension, revocation, or
749 disqualification period does shall not expire until a period
750 identical to the period for which the driving privilege was
751 suspended, revoked, or disqualified has expired after the date
752 of surrender of the licenses, or the date an affidavit swearing
753 such licenses are lost has been filed with the department. In
754 any instance where notice of the suspension, revocation, or

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755 disqualification order is given mailed as provided herein, and
756 the license is not surrendered to the department, and such
757 license thereafter expires, the department may shall not renew
758 that license until a period of time identical to the period of
759 such suspension, revocation, or disqualification imposed has
760 expired.

761 (6) Whenever a cancellation, suspension, revocation, or
762 disqualification occurs, the department shall enter the
763 cancellation, suspension, revocation, or disqualification order
764 on the licensee's driver file 20 days after e-mail notification
765 or, if mailed, 20 days after the notice was actually placed in
766 the mail. Any inquiry into the file after the 20-day period must
767 shall reveal whether that the license is canceled, suspended,
768 revoked, or disqualified and whether the license has been
769 received by the department.

770 Section 24. Subsection (4) of section 322.2616, Florida
771 Statutes, is amended to read:

772 322.2616 Suspension of license; persons under 21 years of
773 age; right to review.—

774 (4) If the department finds that the license of the person
775 should be suspended under this section and if the notice of
776 suspension has not already been served upon the person by a law
777 enforcement officer or correctional officer as provided in
778 subsection (2), the department must shall issue a notice of
779 suspension and, unless the notice is provided mailed under s.
780 322.251, a temporary driving permit that expires 10 days after
781 the date of issuance if the driver is otherwise eligible.

782 Section 25. Subsection (3) of section 322.64, Florida
783 Statutes, is amended to read:

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784 322.64 Holder of commercial driver license; persons
785 operating a commercial motor vehicle; driving with unlawful
786 blood-alcohol level; refusal to submit to breath, urine, or
787 blood test.—

788 (3) If the department determines that the person arrested
789 should be disqualified from operating a commercial motor vehicle
790 pursuant to this section and if the notice of disqualification
791 has not already been served upon the person by a law enforcement
792 officer or correctional officer as provided in subsection (1),
793 the department must ~~shall~~ issue a notice of disqualification
794 and, unless the notice is provided ~~mailed~~ pursuant to s.
795 322.251, a temporary permit which expires 10 days after the date
796 of issuance if the driver is otherwise eligible.

797 Section 26. Subsection (1) of section 324.091, Florida
798 Statutes, is amended to read:

799 324.091 Notice to department; notice to insurer.—

800 (1) Each owner and operator involved in a crash or
801 conviction case within the purview of this chapter shall furnish
802 evidence of automobile liability insurance or motor vehicle
803 liability insurance within 14 days after the date of providing
804 ~~the mailing of~~ notice of crash by the department in the form and
805 manner as it may designate. Upon receipt of evidence that an
806 automobile liability policy or motor vehicle liability policy
807 was in effect at the time of the crash or conviction case, the
808 department shall forward to the insurer such information for
809 verification in a method as determined by the department. The
810 insurer shall respond to the department within 20 days after the
811 notice whether or not such information is valid. If the
812 department determines that an automobile liability policy or

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813 motor vehicle liability policy was not in effect and did not
814 provide coverage for both the owner and the operator, it must
815 shall take action as it is authorized to do under this chapter.

816 Section 27. Paragraph (c) of subsection (1) of section
817 324.171, Florida Statutes, is amended to read:

818 324.171 Self-insurer.—

819 (1) Any person may qualify as a self-insurer by obtaining a
820 certificate of self-insurance from the department which may, in
821 its discretion and upon application of such a person, issue said
822 certificate of self-insurance when such person has satisfied the
823 requirements of this section to qualify as a self-insurer under
824 this section:

825 (c) The owner of a commercial motor vehicle, as defined in
826 s. 207.002 or s. 320.01, or a qualified motor vehicle, as
827 defined in s. 207.002, may qualify as a self-insurer subject to
828 the standards provided for in subparagraph (b)2.

829 Section 28. Subsection (3) of section 328.30, Florida
830 Statutes, is amended to read:

831 328.30 Transactions by electronic or telephonic means.—

832 (3) The department may collect e-mail electronic mail
833 addresses and use e-mail electronic mail in lieu of the United
834 States Postal Service as a method of notification for the
835 purpose of providing renewal notices.

836 Section 29. Section 627.7415, Florida Statutes, is amended
837 to read:

838 627.7415 Commercial or qualified motor vehicles; additional
839 liability insurance coverage.—Commercial motor vehicles, as
840 defined in s. 207.002 or s. 320.01, and qualified motor
841 vehicles, as defined in s. 207.002, operated upon the roads and

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842 highways of this state must shall be insured with the following
843 minimum levels of combined bodily liability insurance and
844 property damage liability insurance in addition to any other
845 insurance requirements:

846 (1) Fifty thousand dollars per occurrence for a commercial
847 motor vehicle or qualified motor vehicle with a gross vehicle
848 weight of 26,000 pounds or more, but less than 35,000 pounds.

849 (2) One hundred thousand dollars per occurrence for a
850 commercial motor vehicle or qualified motor vehicle with a gross
851 vehicle weight of 35,000 pounds or more, but less than 44,000
852 pounds.

853 (3) Three hundred thousand dollars per occurrence for a
854 commercial motor vehicle or qualified motor vehicle with a gross
855 vehicle weight of 44,000 pounds or more.

856 (4) All commercial motor vehicles and qualified motor
857 vehicles subject to regulations of the United States Department
858 of Transportation, 49 C.F.R. part 387, subparts A and B, and as
859 may be hereinafter amended, must shall be insured in an amount
860 equivalent to the minimum levels of financial responsibility as
861 set forth in such regulations.

862
863 A violation of this section is a noncriminal traffic infraction,
864 punishable as a nonmoving violation as provided in chapter 318.

865 Section 30. Paragraph (b) of subsection (4) of section
866 316.545, Florida Statutes, is amended to read:

867 316.545 Weight and load unlawful; special fuel and motor
868 fuel tax enforcement; inspection; penalty; review.—

869 (4)

870 (b) In addition to the penalty provided for in paragraph

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871 (a), the vehicle may be detained until the owner or operator of
872 the vehicle furnishes evidence that the vehicle has been
873 properly registered pursuant to s. 207.004. Any officer of the
874 Florida Highway Patrol or agent of the Department of
875 Transportation may issue a temporary fuel-use ~~fuel-use~~ permit
876 and collect the appropriate fee as provided for in s. 207.004(5)
877 ~~s. 207.004(4)~~. Notwithstanding the provisions of subsection (6),
878 all permit fees collected pursuant to this paragraph shall be
879 transferred to the Department of Highway Safety and Motor
880 Vehicles to be allocated pursuant to s. 207.026.

881 Section 31. Paragraph (b) of subsection (1) of section
882 319.35, Florida Statutes, is amended to read:

883 319.35 Unlawful acts in connection with motor vehicle
884 odometer readings; penalties.—

885 (1)

886 (b) It is unlawful for any person to knowingly provide
887 false information on the odometer readings required pursuant to
888 ss. 319.23(3) and 320.02(2)(d) ~~ss. 319.23(3) and 320.02(2)(b)~~.

889 Section 32. This act shall take effect July 1, 2026.