

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

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

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

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

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

207.002 Definitions.—As used in this chapter, the term:

(11) ~~(1)~~ "Qualified Commercial" motor vehicle" means any

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

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

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

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

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

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jurisdictions.

~~(3)(5)~~ "Interstate" means vehicle movement between or through two or more member jurisdictions ~~states~~.

~~(4)(6)~~ "Intrastate" means vehicle movement from one point within a member jurisdiction ~~state~~ to another point within the same member jurisdiction ~~state~~.

~~(5)~~ "Member jurisdiction" means a state of the United States, a province of Canada, or any other such jurisdiction that is a member of the International Fuel Tax Agreement.

~~(6)(7)~~ "Motor carrier" means any person owning, controlling, operating, or managing any motor vehicle used to transport persons or property over any public highway.

~~(7)(8)~~ "Motor fuel" means any fuel placed in the fuel supply storage unit of a qualified motor vehicle, including an alternative fuel, such as pure methanol, ethanol, or other alcohol; a blend of 85 percent or more alcohol with gasoline; natural gas and liquified fuel produced from natural gas; propane; coal-derived liquified fuel; hydrogen; electricity; pure biodiesel (B100) fuel, other than alcohol, derived from biological materials; P-series fuel; or any other type of fuel or energy used to propel a qualified motor vehicle ~~what is commonly known and sold as gasoline and fuels containing a mixture of gasoline and other products.~~

~~(8)(9)~~ "Operate," "operated," "operation," or "operating" means and includes the utilization in any form of any qualified ~~commercial~~ motor vehicle, whether loaded or empty, whether utilized for compensation or not for compensation, and whether owned by or leased to the motor carrier who uses it or causes it 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 driveway 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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displayed for the next succeeding indicia period beginning December 1 of each year. Beginning October 1, 2026, except as otherwise authorized by the department, all fuel tax decal renewal orders must be electronically submitted through an online system prescribed by the department.

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

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

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

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

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

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

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

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

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

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

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~~state during the reporting period. All other provisions of this chapter shall apply to the holder of a driveaway permit.~~

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

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

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

(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 ~~1~~ and July 31.1; ~~or~~

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

(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~~ or in connection with

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

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

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

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

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

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

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the return, whichever is later.

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

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

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

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

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

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the compensation for the services of such attorney at law.

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

207.014 Departmental warrant for collection of unpaid taxes.—

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

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

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

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

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

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

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

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

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

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property was seized for further proceedings.

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

207.0281 Registration; cooperative reciprocal agreements between states.—

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

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

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

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

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

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

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

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

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

316.065 Crashes; reports; penalties.—

(1) The driver of a vehicle involved in a crash resulting in injury to or death of any persons or damage to any vehicle or 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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322.08 Application for license; requirements for license and identification card forms.—

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

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

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

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

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

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

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

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

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

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

(1) All orders of cancellation, suspension, revocation, or disqualification issued under ~~the provisions of~~ this chapter, chapter 318, chapter 324, or ss. 627.732-627.734 must ~~shall~~ be given ~~either~~ by personal delivery thereof to the licensee whose license is being canceled, suspended, revoked, or disqualified; ~~or~~ by deposit in the United States mail in an envelope, first class, postage prepaid, addressed to the licensee at his or her last known mailing address furnished to the department; or by e-mail notification authorized by the licensee. Such methods of notification ~~mailing~~ by the department constitute notice ~~constitutes notification~~, and any failure by the person to receive the ~~mailed~~ order does ~~will~~ not affect or stay the effective date or term of the cancellation, suspension, 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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disqualification order is given ~~mailed~~ as provided herein, and the license is not surrendered to the department, and such license thereafter expires, the department may ~~shall~~ not renew that license until a period of time identical to the period of such suspension, revocation, or disqualification imposed has expired.

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

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

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

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

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

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

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

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

324.091 Notice to department; notice to insurer.—

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

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

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

324.171 Self-insurer.—

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

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

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

328.30 Transactions by electronic or telephonic means.—

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

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

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

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

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

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

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

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

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

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

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

(4)

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

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

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

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

(1)

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

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