

2026488e1

1 A bill to be entitled
2 An act relating to the Department of Highway Safety
3 and Motor Vehicles; amending s. 207.001, F.S.;
4 revising a short title; reordering and amending s.
5 207.002, F.S.; defining terms and revising
6 definitions; amending s. 207.003, F.S.; conforming
7 provisions to changes made by the act; amending s.
8 207.004, F.S.; requiring licensure in lieu of
9 registration of motor carriers operating certain
10 qualified motor vehicles; requiring motor carriers to
11 obtain fuel use decals in lieu of identifying devices;
12 requiring that qualified motor vehicles carry a copy
13 of the license or make the license available
14 electronically; requiring that fuel tax decals be
15 conspicuously displayed on qualified motor vehicles
16 while the vehicles are operated on public highways;
17 requiring the department or its authorized agent to
18 issue licenses and fuel tax decals; requiring that
19 fuel tax decal renewal orders be submitted
20 electronically through an online system beginning on a
21 certain date; providing an exception; revising
22 required contents of temporary fuel-use permits;
23 deleting provisions for driveaway permits; amending s.
24 207.005, F.S.; revising due dates for motor fuel use
25 tax returns submitted by licensed motor carriers;
26 requiring that tax returns be submitted electronically
27 through an online system beginning on a certain date;
28 providing an exception; amending s. 207.007, F.S.;
29 revising the method of calculating interest due for

2026488e1

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

2026488e1

59 license or identification card"; amending s. 320.061,
60 F.S.; prohibiting a person from applying or attaching
61 materials that interfere with the legibility, angular
62 visibility, or detectability of, or that interfere
63 with the ability to record, the primary features or
64 details on a license plate; authorizing license plate
65 frames that impinge upon information at certain
66 locations under certain circumstances; amending s.
67 320.95, F.S.; revising the purpose for which the
68 department may use e-mail; amending s. 322.01, F.S.;
69 revising the definition of the term "tank vehicle";
70 amending s. 322.08, F.S.; revising the purpose for
71 which the department may use e-mail; amending ss.
72 322.18, 322.21, and 322.251, F.S.; authorizing the
73 department to provide certain orders and notices by e-
74 mail notification; amending ss. 322.2616, 322.64,
75 324.091, and 324.171, F.S.; conforming provisions to
76 changes made by the act; amending s. 328.30, F.S.;
77 revising the purpose for which the department may use
78 e-mail; amending s. 627.7415, F.S.; conforming a
79 provision to changes made by the act; amending ss.
80 316.545 and 319.35, F.S.; conforming cross-references;
81 making a technical change; providing an effective
82 date.

83
84 Be It Enacted by the Legislature of the State of Florida:

85
86 Section 1. Section 207.001, Florida Statutes, is amended to
87 read:

2026488e1

88 207.001 Short title.—This chapter shall be known as the
89 “Florida ~~Diesel Fuel and Motor Fuel Use Tax Act of 1981,~~” and
90 the taxes levied under this chapter shall be in addition to all
91 other taxes imposed by law.

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

94 207.002 Definitions.—As used in this chapter, the term:

95 (1)~~(1)~~ “Qualified Commercial motor vehicle” means any
96 vehicle not owned or operated by a governmental entity which
97 uses ~~diesel fuel or~~ motor fuel on the public highways; and which
98 has two axles and a gross vehicle weight or registered gross
99 vehicle weight in excess of 26,000 pounds, or has three or more
100 axles regardless of weight, or is used in combination when the
101 weight of such combination exceeds 26,000 pounds gross vehicle
102 weight or registered gross vehicle weight. The term excludes any
103 recreational vehicle or vehicle owned or operated by a community
104 transportation coordinator as defined in s. 427.011 or by a
105 private operator that provides public transit services under
106 contract with such a provider.

107 (1)~~(2)~~ “Department” means the Department of Highway Safety
108 and Motor Vehicles.

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

115 ~~(3) “Diesel fuel” means any liquid product or gas product~~
116 ~~or combination thereof, including, but not limited to, all forms~~

2026488e1

117 ~~of fuel known or sold as diesel fuel, kerosene, butane gas, or~~
118 ~~propane gas and all other forms of liquefied petroleum gases,~~
119 ~~except those defined as "motor fuel," used to propel a motor~~
120 ~~vehicle.~~

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

126 ~~(3)(5)~~ "Interstate" means vehicle movement between or
127 through two or more member jurisdictions states.

128 ~~(4)(6)~~ "Intrastate" means vehicle movement from one point
129 within a member jurisdiction state to another point within the
130 same member jurisdiction state.

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

134 ~~(6)(7)~~ "Motor carrier" means any person owning,
135 controlling, operating, or managing any motor vehicle used to
136 transport persons or property over any public highway.

137 ~~(7)(8)~~ "Motor fuel" means any fuel placed in the fuel
138 supply storage unit of a qualified motor vehicle, including an
139 alternative fuel, such as pure methanol, ethanol, or other
140 alcohol; a blend of 85 percent or more alcohol with gasoline;
141 natural gas and liquified fuel produced from natural gas;
142 propane; coal-derived liquified fuel; hydrogen; electricity;
143 pure biodiesel (B100) fuel, other than alcohol, derived from
144 biological materials; P-series fuel; or any other type of fuel
145 or energy used to propel a qualified motor vehicle ~~what is~~

2026488e1

146 ~~commonly known and sold as gasoline and fuels containing a~~
147 ~~mixture of gasoline and other products.~~

148 (8)~~(9)~~ "Operate," "operated," "operation," or "operating"
149 means and includes the utilization in any form of any qualified
150 ~~commercial~~ motor vehicle, whether loaded or empty, whether
151 utilized for compensation or not for compensation, and whether
152 owned by or leased to the motor carrier who uses it or causes it
153 to be used.

154 (9)~~(10)~~ "Person" means and includes natural persons,
155 corporations, copartnerships, firms, companies, agencies, or
156 associations, singular or plural.

157 (10)~~(11)~~ "Public highway" means any public street, road, or
158 highway in this state.

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

161 (12)~~(13)~~ "Use," "uses," or "used" means the consumption of
162 ~~diesel fuel or~~ motor fuel in a qualified ~~commercial~~ motor
163 vehicle for the propulsion thereof.

164 Section 3. Section 207.003, Florida Statutes, is amended to
165 read:

166 207.003 Privilege tax levied.—A tax for the privilege of
167 operating any qualified ~~commercial~~ motor vehicle upon the public
168 highways of this state shall be levied upon every motor carrier
169 at a rate which includes the minimum rates provided in parts I-
170 III of chapter 206 on each gallon of ~~diesel fuel or~~ motor fuel
171 used for the propulsion of a qualified ~~commercial~~ motor vehicle
172 by such motor carrier within this ~~the~~ state.

173 Section 4. Section 207.004, Florida Statutes, is amended to
174 read:

2026488e1

175 207.004 Licensing Registration of motor carriers; fuel tax
176 decals identifying devices; fees; renewals; temporary fuel-use
177 permits and ~~driveaway permits~~.

178 (1) (a) A ~~No~~ motor carrier may not ~~shall~~ operate or cause to
179 be operated in this state any qualified commercial motor
180 vehicle, other than a Florida-based qualified commercial motor
181 vehicle that travels Florida intrastate mileage only, which that
182 ~~uses diesel fuel or motor fuel until such carrier is licensed~~
183 under the International Fuel Tax Agreement and issued fuel tax
184 decals has registered with the department or has registered
185 ~~under a cooperative reciprocal agreement as described in s.~~
186 ~~207.0281, after such time as this state enters into such~~
187 ~~agreement, and has been issued an identifying device or such~~
188 ~~carrier is has been~~ issued a temporary fuel-use permit as
189 authorized under subsection (5) ~~subsections (4) and (5)~~ for each
190 vehicle operated. The fee for each set of fuel tax decals is
191 ~~There shall be a fee of \$4 per year or any fraction thereof.~~ A
192 copy of the license must be carried in each vehicle or made
193 available electronically. The fuel tax decals for each such
194 ~~identifying device issued. The identifying device shall be~~
195 ~~provided by the department and must be conspicuously displayed~~
196 on the qualified commercial motor vehicle as prescribed by the
197 instructions on the reverse side of the decal department while
198 the vehicle it is being operated on the public highways of this
199 state. The transfer of fuel tax decals ~~an identifying device~~
200 from one vehicle to another vehicle or from one motor carrier to
201 another motor carrier is prohibited. The department or its
202 authorized agent shall issue the licenses and fuel tax decals.

203 (b) The motor carrier to whom fuel tax decals have been

2026488e1

204 ~~issued is an identifying device has been issued shall be~~ solely
205 responsible for the proper use of the fuel tax decals
206 ~~identifying device~~ by its employees, consignees, or lessees.

207 (2) Fuel tax decals ~~Identifying devices~~ shall be issued
208 each year for the period January 1 through December 31, or any
209 portion thereof, if tax returns and tax payments, when
210 applicable, have been submitted to the department for all prior
211 reporting periods. Fuel tax decals ~~Identifying devices~~ may be
212 displayed for the next succeeding indicia period beginning
213 December 1 of each year. Beginning October 1, 2026, except as
214 otherwise authorized by the department, all fuel tax decal
215 renewal orders must be electronically submitted through an
216 online system prescribed by the department.

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

225 (4) A motor carrier must, before operating a qualified
226 ~~commercial~~ motor vehicle on the public highways of this state,
227 ~~must~~ display fuel tax decals ~~an identifying device~~ as required
228 under subsections (1) and (2) or must obtain a temporary fuel-
229 use permit for that vehicle as provided in subsection (5). ~~A~~
230 ~~temporary fuel use permit shall expire within 10 days after date~~
231 ~~of issuance. The cost of a temporary fuel use permit is \$45, and~~
232 ~~the permit exempts the vehicle from the payment of the motor~~

2026488e1

233 ~~fuel or diesel fuel tax imposed under this chapter during the~~
234 ~~term for which the permit is valid. However, the vehicle is not~~
235 ~~exempt from paying the fuel tax at the pump.~~

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

240 (b) The fee for a temporary fuel-use permit is \$45. A
241 temporary fuel-use permit expires 10 days after the date of
242 issuance and exempts the vehicle from payment of the motor fuel
243 tax imposed under this chapter during the period for which the
244 permit is valid. However, this paragraph does not exempt the
245 vehicle from payment at the pump of the fuel tax imposed under
246 chapter 206.

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

261 (d) The motor carrier to whom a temporary fuel-use permit

2026488e1

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

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

288 ~~(c) A registered motor carrier engaged in driveaway~~
289 ~~transportation, in which the cargo is the vehicle itself and is~~
290 ~~in transit to stock inventory and the ownership of the vehicle~~

2026488e1

291 ~~is not vested in the motor carrier, may, upon payment of the \$4~~
292 ~~fee, secure from the department a driveaway permit. The~~
293 ~~driveaway permits shall be issued for the period January 1~~
294 ~~through December 31. An original permit must be in the~~
295 ~~possession of the operator of each vehicle and shall be~~
296 ~~exhibited on demand to any authorized personnel. Vehicle mileage~~
297 ~~reports must be submitted by the motor carrier, and the road~~
298 ~~privilege tax must be paid on all miles operated within this~~
299 ~~state during the reporting period. All other provisions of this~~
300 ~~chapter shall apply to the holder of a driveaway permit.~~

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

303 207.005 Returns and payment of tax; delinquencies;
304 calculation of fuel used during operations in the state; credit;
305 bond.—

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

2026488e1

320 ~~date. The due date shall be as follows:~~

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

323 (b) If semiannual filing, the due dates are ~~shall be~~
324 ~~January 31 ± and July 31.1; or~~

325 (c) If quarterly filing, the due dates are ~~shall be~~ January
326 ~~31 ±, April 30 ±, July 31 ±, and October 31 ±.~~

327 (2) The amount of fuel used in the propulsion of any
328 qualified commercial motor vehicle within this state may be
329 calculated, if the motor carrier maintains adequate records, by
330 applying total interstate vehicular consumption of all ~~diesel~~
331 ~~fuel and~~ motor fuel used as related to total miles traveled and
332 applying such rate to total miles traveled within this state. In
333 the absence of adequate documentation by the motor carrier, the
334 department may adopt ~~is authorized to promulgate~~ rules
335 converting miles driven to gallons used.

336 (3) For the purpose of computing the carrier's liability
337 for the fuel road privilege tax, the total gallons of fuel used
338 in the propulsion of any qualified commercial motor vehicle in
339 this state shall be multiplied by the rates provided in parts I-
340 III of chapter 206. From the sum determined by this calculation,
341 there shall be allowed a credit equal to the amount of the tax
342 per gallon under parts I-III of chapter 206 for each gallon of
343 fuel purchased in this state during the reporting period when
344 the diesel fuel or motor fuel tax was paid at the time of
345 purchase. If the tax paid under parts I-III of chapter 206
346 exceeds the total tax due under this chapter, the excess may be
347 allowed as a credit against future tax payments, until the
348 credit is fully offset or until eight calendar quarters ~~shall~~

2026488e1

349 have passed since the end of the calendar quarter in which the
350 credit accrued, whichever occurs first. A refund may be made for
351 this credit provided it exceeds \$10.

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

356 (5) Beginning October 1, 2026, except as otherwise
357 authorized by the department, all returns must be submitted
358 electronically through an online system prescribed by the
359 department.

360 Section 6. Section 207.007, Florida Statutes, is amended to
361 read:

362 207.007 Offenses; penalties and interest.—

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

373 (2) In addition to any other penalties, any delinquent tax
374 shall bear interest in accordance with the International Fuel
375 Tax Agreement at the rate of 1 percent per month, or fraction
376 ~~thereof, calculated from the date the tax was due. If the~~
377 ~~department enters into a cooperative reciprocal agreement under~~

2026488e1

378 ~~the provisions of s. 207.0281, the department shall collect and~~
 379 ~~distribute all interest due to other jurisdictions at the same~~
 380 ~~rate as if such interest were due to the state.~~

381 (3) A ~~Any~~ person who:

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

384 (b) Knowingly makes, or assists any other person in making,
 385 a false statement in a return or report, ~~or~~ in connection with
 386 an application for licensure registration under this chapter, or
 387 in connection with an audit; or

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

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

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

2026488e1

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

409 207.008 Retention of records by motor carrier.—Each
410 licensed ~~registered~~ motor carrier shall maintain and keep
411 pertinent records and papers as may be required by the
412 department for the reasonable administration of this chapter and
413 shall preserve the records upon which each ~~quarterly~~ tax return
414 is based for 4 years following the due date or filing date of
415 the return, whichever is later.

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

418 207.011 Inspection of records; hearings; forms; rules.—

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

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

428 207.013 Suits for collection of unpaid taxes, penalties,
429 and interest.—Upon demand of the department, the Department of
430 Legal Affairs or the state attorney for a judicial circuit shall
431 bring appropriate actions, in the name of the state or in the
432 name of the Department of Highway Safety and Motor Vehicles in
433 the capacity of its office, for the recovery of taxes,
434 penalties, and interest due under this chapter; and judgment
435 shall be rendered for the amount so found to be due together

2026488e1

436 with costs. However, if it is ~~shall be~~ found as a fact that such
437 claim for, or grant of, an exemption or credit was willful on
438 the part of any motor carrier, retail dealer, or distributor of
439 ~~diesel fuel or~~ motor fuel, judgment must ~~shall~~ be rendered for
440 double the amount of the tax found to be due with costs. The
441 department may employ an attorney at law to institute and
442 prosecute proper proceedings to enforce payment of the taxes,
443 penalties, and interest provided for by this chapter and may fix
444 the compensation for the services of such attorney at law.

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

447 207.014 Departmental warrant for collection of unpaid
448 taxes.—

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

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

464 207.019 Discontinuance or transfer of business; change of

2026488e1

465 address.-

466 (1) Whenever a person ceases to engage in business as a
467 motor carrier within this ~~the~~ state by reason of the
468 discontinuance, sale, or transfer of the business of such
469 person, he or she shall notify the department in writing at
470 least 10 days before ~~prior to~~ the time the discontinuance, sale,
471 or transfer takes effect. Such notice must ~~shall~~ give the date
472 of discontinuance and, in the event of a sale or transfer of the
473 business, the date thereof and the name and address of the
474 purchaser or transferee. All ~~diesel fuel or~~ motor fuel use taxes
475 ~~shall~~ become due and payable concurrently with such
476 discontinuance, sale, or transfer; and any such person shall,
477 concurrently with such discontinuance, sale, or transfer, make a
478 report and, pay all such taxes, interest, and penalties. The
479 person shall immediately destroy the fuel tax decals and notify
480 the department by letter of such destruction and of the number
481 of the fuel tax decals that have been destroyed, and surrender
482 to the department the registration issued to such person.

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

485 207.023 Authority to inspect vehicles, make arrests, seize
486 property, and execute warrants.-

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

493 (3) Qualified ~~Commercial~~ motor vehicles owned or operated

2026488e1

494 by any motor carrier who refuses to comply with this chapter may
495 be seized by authorized agents or employees of the Department of
496 Highway Safety and Motor Vehicles, the Department of Agriculture
497 and Consumer Services, or the Department of Transportation; or
498 authorized agents and employees of any of these departments also
499 may seize property as set out in ss. 206.205, 206.21, and
500 206.215. Upon such seizure, the property must ~~shall~~ be
501 surrendered without delay to the sheriff of the county where the
502 property was seized for further proceedings.

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

505 207.0281 Registration; cooperative reciprocal agreements
506 between states.—

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

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

519 Section 14. Paragraph (aa) of subsection (7) of section
520 212.08, Florida Statutes, is amended to read:

521 212.08 Sales, rental, use, consumption, distribution, and
522 storage tax; specified exemptions.—The sale at retail, the

2026488e1

523 rental, the use, the consumption, the distribution, and the
524 storage to be used or consumed in this state of the following
525 are hereby specifically exempt from the tax imposed by this
526 chapter.

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

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

548 1. The sale, lease, or rental occurs between two commonly
549 owned and controlled corporations;

550 2. Such vehicle was titled and registered in this state at
551 the time of the sale, lease, or rental; and

2026488e1

552 3. Florida sales tax was paid on the acquisition of such
553 vehicle by the seller, lessor, or renter.

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

556 316.065 Crashes; reports; penalties.—

557 (1) The driver of a vehicle involved in a crash resulting
558 in injury to or death of any persons or damage to any vehicle or
559 other property in an apparent amount of at least \$2,000 must
560 ~~\$500~~ shall immediately by the quickest means of communication
561 give notice of the crash to the local police department, if such
562 crash occurs within a municipality; otherwise, to the office of
563 the county sheriff or the nearest office or station of the
564 Florida Highway Patrol. A violation of this subsection is a
565 noncriminal traffic infraction, punishable as a nonmoving
566 violation as provided in chapter 318.

567 Section 16. Paragraph (a) of subsection (1) of section
568 318.15, Florida Statutes, is amended to read:

569 318.15 Failure to comply with civil penalty or to appear;
570 penalty.—

571 (1)(a) If a person fails to comply with the civil penalties
572 provided in s. 318.18 within the time period specified in s.
573 318.14(4), fails to enter into or comply with the terms of a
574 penalty payment plan with the clerk of the court in accordance
575 with ss. 318.14 and 28.246, fails to attend driver improvement
576 school, or fails to appear at a scheduled hearing, the clerk of
577 the court must notify the Department of Highway Safety and Motor
578 Vehicles of such failure within 10 days after such failure. Upon
579 receipt of such notice, the department must immediately issue an
580 order suspending the driver license and privilege to drive of

2026488e1

581 such person effective 20 days after the date the order of
582 suspension is provided ~~mailed~~ in accordance with s. 322.251(1),
583 (2), and (6). The order also must inform the person that he or
584 she may contact the clerk of the court to establish a payment
585 plan pursuant to s. 28.246(4) to make partial payments for
586 court-related fines, fees, service charges, and court costs. Any
587 such suspension of the driving privilege which has not been
588 reinstated, including a similar suspension imposed outside of
589 this state, must remain on the records of the department for a
590 period of 7 years from the date imposed and must be removed from
591 the records after the expiration of 7 years from the date it is
592 imposed. The department may not accept the resubmission of such
593 suspension.

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

596 320.02 Registration required; application for registration;
597 forms.—

598 (2) (a) The application for registration must include the
599 street address of the owner's permanent Florida residence or the
600 address of his or her permanent place of business in this state
601 and be accompanied by personal or business identification
602 information. If the vehicle is registered to a servicemember, as
603 defined in s. 322.57(4) (a), of the United States Armed Forces
604 who is a Florida resident, the servicemember is not required to
605 provide the street address of a permanent Florida residence.

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

608 1. A valid REAL ID driver's ~~driver~~ license or
609 identification card issued by this state or another state; ~~or~~

2026488e1

- 610 2. A valid, unexpired United States passport; or
611 3. A valid, unexpired passport issued by another country
612 and an unexpired Form I-94 issued by United States Customs and
613 Border Protection.

614
615 For purposes of this paragraph, the term "REAL ID driver's
616 license or identification card" has the same meaning as provided
617 in 6 C.F.R. s. 37.3.

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

622 ~~1. If the owner does not have a permanent residence or~~
623 ~~permanent place of business or if the owner's permanent~~
624 ~~residence or permanent place of business cannot be identified by~~
625 ~~a street address, the application must include:~~

626 ~~a. If the vehicle is registered to a business, the name and~~
627 ~~street address of the permanent residence of an owner of the~~
628 ~~business, an officer of the corporation, or an employee who is~~
629 ~~in a supervisory position.~~

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

633 ~~2. If the vehicle is registered to an active duty member of~~
634 ~~the Armed Forces of the United States who is a Florida resident,~~
635 ~~the active duty member is exempt from the requirement to provide~~
636 ~~the street address of a permanent residence.~~

637 (d)-(b) The department shall prescribe a form upon which
638 motor vehicle owners may record odometer readings when

2026488e1

639 registering their motor vehicles.

640 (5)

641 (e) Upon the expiration date noted in the cancellation
642 notice that the department receives from the insurer, the
643 department shall suspend the registration~~7~~ issued under this
644 chapter, or the license issued under s. 207.004(1), of a motor
645 carrier who operates a commercial motor vehicle or who permits
646 it to be operated in this state during the registration or
647 license period without having in full force liability insurance,
648 a surety bond, or a valid self-insurance certificate that
649 complies with this section. The insurer shall provide notice to
650 the department at the same time the cancellation notice is
651 provided to the insured pursuant to s. 627.7281. The department
652 may adopt rules regarding the electronic submission of the
653 cancellation notice.

654 Section 18. Section 320.061, Florida Statutes, is amended
655 to read:

656 320.061 Unlawful to alter motor vehicle registration
657 certificates, license plates, temporary license plates, mobile
658 home stickers, or validation stickers or to obscure license
659 plates; penalty.—A person may not alter the original appearance
660 of a vehicle registration certificate, license plate, temporary
661 license plate, mobile home sticker, or validation sticker issued
662 for and assigned to a motor vehicle or mobile home, whether by
663 mutilation, alteration, defacement, or change of color or in any
664 other manner. A person may not apply or attach a substance,
665 reflective matter, illuminated device, spray, coating, covering,
666 or other material onto or around any license plate which
667 interferes with the legibility, angular visibility, or

2026488e1

668 detectability of the primary features or details, including the
669 license plate number or validation sticker, any feature or
670 ~~detail~~ on the license plate or interferes with the ability to
671 record the primary features or details, including the license
672 plate number or validation sticker, any feature or detail on the
673 license plate. A license plate frame that impinges upon
674 information located on the top or bottom of the license plate is
675 permissible, as long as law enforcement can identify the state
676 issuing the license plate. A person who knowingly violates this
677 section commits a misdemeanor of the second degree, punishable
678 as provided in s. 775.082 or s. 775.083.

679 Section 19. Subsection (2) of section 320.95, Florida
680 Statutes, is amended to read:

681 320.95 Transactions by electronic or telephonic means.-

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

686 Section 20. Subsection (44) of section 322.01, Florida
687 Statutes, is amended to read:

688 322.01 Definitions.-As used in this chapter:

689 (44) "Tank vehicle" means a vehicle ~~that is~~ designed to
690 transport any liquid or gaseous material within one or more
691 tanks that have an individual rated capacity that exceeds 119
692 gallons and an aggregate rated capacity of 1,000 gallons or more
693 and that are a tank either permanently or temporarily attached
694 to the vehicle or chassis. A commercial motor vehicle
695 transporting an empty tank that is not designed for
696 transportation, but that is temporarily attached to a flatbed

2026488e1

697 ~~trailer, is not a tank vehicle, if such tank has a designed~~
698 ~~capacity of 1,000 gallons or more.~~

699 Section 21. Subsection (10) of section 322.08, Florida
700 Statutes, is amended to read:

701 322.08 Application for license; requirements for license
702 and identification card forms.—

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

707 Section 22. Paragraph (a) of subsection (8) of section
708 322.18, Florida Statutes, is amended to read:

709 322.18 Original applications, licenses, and renewals;
710 expiration of licenses; delinquent licenses.—

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

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

2026488e1

726 Section 23. Subsection (4) of section 322.21, Florida
727 Statutes, is amended to read:

728 322.21 License fees; procedure for handling and collecting
729 fees.—

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

741 Section 24. Subsections (1), (2), (3), and (6) of section
742 322.251, Florida Statutes, are amended to read:

743 322.251 Notice of cancellation, suspension, revocation, or
744 disqualification of license.—

745 (1) All orders of cancellation, suspension, revocation, or
746 disqualification issued under ~~the provisions of~~ this chapter,
747 chapter 318, chapter 324, or ss. 627.732-627.734 must ~~shall~~ be
748 given ~~either~~ by personal delivery thereof to the licensee whose
749 license is being canceled, suspended, revoked, or disqualified;
750 ~~or~~ by deposit in the United States mail in an envelope, first
751 class, postage prepaid, addressed to the licensee at his or her
752 last known mailing address furnished to the department; or by e-
753 mail notification authorized by the licensee. Such methods of
754 notification ~~mailing~~ by the department constitute notice

2026488e1

755 ~~constitutes notification~~, and any failure by the person to
756 receive the ~~mailed~~ order does ~~will~~ not affect or stay the
757 effective date or term of the cancellation, suspension,
758 revocation, or disqualification of the licensee's driving
759 privilege.

760 (2) The giving of notice and an order of cancellation,
761 suspension, revocation, or disqualification ~~by mail~~ is complete
762 upon expiration of 20 days after e-mail notification or, if
763 mailed, 20 days after deposit in the United States mail for all
764 notices except those issued under chapter 324 or ss. 627.732-
765 627.734, which are complete 15 days after e-mail notification
766 or, if mailed, 15 days after deposit in the United States mail.
767 Proof of the giving of notice and an order of cancellation,
768 suspension, revocation, or disqualification in such ~~either~~
769 manner must ~~shall~~ be made by entry in the records of the
770 department that such notice was given. The entry is admissible
771 in the courts of this state and constitutes sufficient proof
772 that such notice was given.

773 (3) Whenever the driving privilege is suspended, revoked,
774 or disqualified under ~~the provisions of~~ this chapter, the period
775 of such suspension, revocation, or disqualification must ~~shall~~
776 be indicated on the order of suspension, revocation, or
777 disqualification, and the department shall require the licensee
778 whose driving privilege is suspended, revoked, or disqualified
779 to surrender all licenses then held by him or her to the
780 department. However, if ~~should~~ the person fails ~~fail~~ to
781 surrender such licenses, the suspension, revocation, or
782 disqualification period does ~~shall~~ not expire until a period
783 identical to the period for which the driving privilege was

2026488e1

784 suspended, revoked, or disqualified has expired after the date
785 of surrender of the licenses, or the date an affidavit swearing
786 such licenses are lost has been filed with the department. In
787 any instance where notice of the suspension, revocation, or
788 disqualification order is given ~~mailed~~ as provided herein, and
789 the license is not surrendered to the department, and such
790 license thereafter expires, the department may ~~shall~~ not renew
791 that license until a period of time identical to the period of
792 such suspension, revocation, or disqualification imposed has
793 expired.

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

803 Section 25. Subsection (4) of section 322.2616, Florida
804 Statutes, is amended to read:

805 322.2616 Suspension of license; persons under 21 years of
806 age; right to review.—

807 (4) If the department finds that the license of the person
808 should be suspended under this section and if the notice of
809 suspension has not already been served upon the person by a law
810 enforcement officer or correctional officer as provided in
811 subsection (2), the department must ~~shall~~ issue a notice of
812 suspension and, unless the notice is provided ~~mailed~~ under s.

2026488e1

813 322.251, a temporary driving permit that expires 10 days after
814 the date of issuance if the driver is otherwise eligible.

815 Section 26. Subsection (3) of section 322.64, Florida
816 Statutes, is amended to read:

817 322.64 Holder of commercial driver license; persons
818 operating a commercial motor vehicle; driving with unlawful
819 blood-alcohol level; refusal to submit to breath, urine, or
820 blood test.—

821 (3) If the department determines that the person arrested
822 should be disqualified from operating a commercial motor vehicle
823 pursuant to this section and if the notice of disqualification
824 has not already been served upon the person by a law enforcement
825 officer or correctional officer as provided in subsection (1),
826 the department must ~~shall~~ issue a notice of disqualification
827 and, unless the notice is provided ~~mailed~~ pursuant to s.

828 322.251, a temporary permit which expires 10 days after the date
829 of issuance if the driver is otherwise eligible.

830 Section 27. Subsection (1) of section 324.091, Florida
831 Statutes, is amended to read:

832 324.091 Notice to department; notice to insurer.—

833 (1) Each owner and operator involved in a crash or
834 conviction case within the purview of this chapter shall furnish
835 evidence of automobile liability insurance or motor vehicle
836 liability insurance within 14 days after the date of providing
837 ~~the mailing of~~ notice of crash by the department in the form and
838 manner as it may designate. Upon receipt of evidence that an
839 automobile liability policy or motor vehicle liability policy
840 was in effect at the time of the crash or conviction case, the
841 department shall forward to the insurer such information for

2026488e1

842 verification in a method as determined by the department. The
843 insurer shall respond to the department within 20 days after the
844 notice whether or not such information is valid. If the
845 department determines that an automobile liability policy or
846 motor vehicle liability policy was not in effect and did not
847 provide coverage for both the owner and the operator, it must
848 ~~shall~~ take action as it is authorized to do under this chapter.

849 Section 28. Paragraph (c) of subsection (1) of section
850 324.171, Florida Statutes, is amended to read:

851 324.171 Self-insurer.—

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

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

862 Section 29. Subsection (3) of section 328.30, Florida
863 Statutes, is amended to read:

864 328.30 Transactions by electronic or telephonic means.—

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

869 Section 30. Section 627.7415, Florida Statutes, is amended
870 to read:

2026488e1

871 627.7415 Commercial or qualified motor vehicles; additional
872 liability insurance coverage.—Commercial motor vehicles, as
873 defined in ~~s. 207.002~~ or s. 320.01, and qualified motor
874 vehicles, as defined in s. 207.002, operated upon the roads and
875 highways of this state must ~~shall~~ be insured with the following
876 minimum levels of combined bodily liability insurance and
877 property damage liability insurance in addition to any other
878 insurance requirements:

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

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

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

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

895
896 A violation of this section is a noncriminal traffic infraction,
897 punishable as a nonmoving violation as provided in chapter 318.

898 Section 31. Paragraph (b) of subsection (4) of section
899 316.545, Florida Statutes, is amended to read:

2026488e1

900 316.545 Weight and load unlawful; special fuel and motor
901 fuel tax enforcement; inspection; penalty; review.—

902 (4)

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

914 Section 32. Paragraph (b) of subsection (1) of section
915 319.35, Florida Statutes, is amended to read:

916 319.35 Unlawful acts in connection with motor vehicle
917 odometer readings; penalties.—

918 (1)

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

922 Section 33. This act shall take effect July 1, 2026.