

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

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

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Prepared By: The Professional Staff of the Committee on Appropriations

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BILL: SB 2506-E

INTRODUCER: Senator Brodeur

SUBJECT: Fuel Taxes

DATE: May 7, 2026

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

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ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. <u>Wiseheart</u>	<u>Sadberry</u>	<u>AP</u>	

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## I. Summary:

SB 2506-E revises the distribution of “fuel sales tax” proceeds and revises the transfer of funds received and collected into the Inland Protection Trust Fund.

The bill increases the revenues of the following trust funds:

- Agricultural Emergency Eradication Trust Fund by \$8.6 million.
- Marine Resources Conservation Trust Fund by \$10.7 million.
- State Game Trust Fund by \$1.7 million.
- Invasive Plant Trust Fund by \$4.2 million.

The bill increases recurring general revenue receipts by an estimated \$112 million. The bill will result in a \$25.2 million decrease to the State Transportation Trust Fund and a \$112 million decrease to the Inland Protection Trust Fund. See Section V., Fiscal Impact Statement.

The bill takes effect on July 1, 2026.

## II. Present Situation:

Motor fuel and diesel fuel are subject to state taxation pursuant to chapter 206, F.S. and s. 212.0501, F.S. State taxes include Highway Fuel Sales Tax (indexed annually by the Consumer Price Index), Off-Highway Fuel Sales Tax, State Comprehensive Enhanced Transportation System Tax (indexed annually by the Consumer Price Index), Constitutional Fuel Tax, County Fuel Tax, and Municipal Fuel Tax. Federal and local option taxes are also levied on motor fuel and diesel fuel.<sup>1</sup>

The collection of state fuel taxes is administered by the Florida Department of Revenue.<sup>2</sup>

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<sup>1</sup> Florida Department of Transportation, Office of Work Program and Budget; *Florida’s Transportation Tax Sources: A Primer 2026*, <https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/pr/Primer.pdf> (last visited May 5, 2026).

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

Section 206.606, F.S. provides that moneys collected pursuant to the “fuel sales tax” as described in ss. 206.41(1)(g) and 206.87(1)(e), F.S., are deposited in the Fuel Tax Collection Trust Fund. After deducting the refunds and the administrative costs incurred by the Department of Revenue, funds are distributed monthly to the State Transportation Trust Fund, except for:

- \$6.30 million is transferred to the Invasive Plant Control Trust Fund with the Fish and Wildlife Conservation Commission to be used for aquatic plant management.
- \$2.5 million is transferred to the State Game Trust Fund in the Fish and Wildlife Conservation Commission to be used for recreational boating activities and freshwater fisheries management and research.
- 0.65 percent of moneys collected pursuant to s. 206.41(1)(g), F.S., is transferred to the Agricultural Emergency Eradication Trust Fund in the Department of Agriculture and Consumer Services.
- \$13.4 million is transferred to the Marine Resources Conservation Trust Fund in the Fish and Wildlife Conservation Commission of the moneys attributable to the sale of motor and diesel fuel at marinas.

The distributions were last changed in Fiscal Year 2007-2008 pursuant to ch. 2003-156, Laws of Florida.<sup>3</sup> This chart shows the distributions in Fiscal Year 2007-2008 and the distributions for Fiscal Year 2026-2027 as estimated by the Revenue Estimating Conference.

	Statutory Distribution	FY 2007-08	FY 2026-27 Estimate	Difference
Transfer to Agricultural Emergency Eradication Trust Fund*	0.65%	\$ 6.2	\$ 11.2	\$ 5.0
Transfer to Marine Resources Conservation Trust Fund	\$ 13.4	\$ 13.4	\$ 13.4	\$ -
Transfer to State Game Trust Fund	\$ 2.5	\$ 2.5	\$ 2.5	\$ -
Transfer to Invasive Plant Control Trust Fund	\$ 6.3	\$ 6.3	\$ 6.3	\$ -
Total Impact to State Transportation Trust Fund	Remainder	\$ 1,135.5	\$ 2,063.2	\$ 927.7

\* Not on all fuel, only on gas

In millions of dollars

Section 206.9945(1)(c), F.S., provides that moneys collected pursuant to the excise tax as described in s. 206.9935(3), F.S., are transferred to the Inland Protection Trust Fund as provided in s. 376.3071, F.S.

**Invasive Plant Control Trust Fund<sup>4</sup>**

Funds deposited into the Invasive Plant Control Trust Fund within the Fish and Wildlife Conservation Commission from the “fuel sales tax” must be used by the commission for aquatic plant management, including nonchemical control of aquatic weeds, research into nonchemical

<sup>3</sup> Chapter 2003-156, Laws of Fla.

<sup>4</sup> Section 379.214, F.S.

controls, and enforcement activities. The commission shall allocate at least one million dollars of such funds to the eradication of melaleuca.

### **State Game Trust Fund<sup>5</sup>**

Funds deposited into the State Game Trust Fund within the Fish and Wildlife Conservation Commission must be used for recreational boating activities and freshwater fisheries management and research. A minimum of \$1.25 million shall be used to fund local projects to provide recreational channel marking and other uniform waterway markers, public boat ramps, lifts, and hoists, marine railways, and other public launching facilities, derelict vessel removal, and other local boating-related activities.

### **Agricultural Emergency Eradication Trust Fund<sup>6</sup>**

The Agricultural Emergency Eradication Trust Fund within the Florida Department of Agriculture and Consumer Services provides funding for the promotion, advancement, and protection of agriculture in Florida, including maintaining or increasing market share and suppressing or eradicating wildfire, animal or plant disease, insect infestation, or a plant or pest that endangers or threatens agriculture.

### **Marine Resources Conservation Trust Fund<sup>7</sup>**

The Marine Resources Conservation Trust Fund within the Fish and Wildlife Conservation Commission serves as a broad-based depository for funds from various marine-related and boating-related activities. The trust fund provides funding for all of the following:

- Marine research.
- Fishery enhancement, including, but not limited to, fishery statistics development, artificial reefs, and fish hatcheries.
- Marine law enforcement.
- Administration of licensing programs for recreational fishing, saltwater products sales, and related information and education activities.
- The operations of the Fish and Wildlife Conservation Commission.
- Titling and registration of vessels.
- Marine turtle protection, research, and recovery activities from revenues that are specifically credited to the trust fund for these purposes.
- Activities for rehabilitation of oyster harvesting areas from which special oyster surcharge fees are collected, including relaying and transplanting live oysters.
- Boating research, boating-related programs and activities, and for law enforcement on state waters.
- The stone crab trap reduction program under s. 379.365, F.S., the blue crab effort management program under s. 379.366, F.S., the spiny lobster trap certificate program under s. 379.3671, F.S., and the trap retrieval program under s. 379.2424, F.S.

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<sup>5</sup> Section 379.211, F.S.

<sup>6</sup> Section 570.191, F.S.

<sup>7</sup> Section 379.208, F.S.

**State Transportation Trust Fund<sup>8</sup>**

All moneys in the State Transportation Trust Fund (STTF) is used for transportation purposes, as provided by law, under the direction of the Department of Transportation (FDOT). The STTF’s primary revenue sources from state taxes and fees include fuel taxes and motor vehicle license related fees.<sup>9</sup> Specifically, the fund is utilized for right-of-way acquisition, bridge construction, public transportation projects, and operations and maintenance of existing or future development projects.

**Inland Protection Trust Fund<sup>10</sup>**

The Inland Protection Trust Fund within the Department of Environmental Protection (DEP) is used by the DEP to respond to incidents related to the storage of petroleum and petroleum products, of inland contamination and damage or potential damage to storage tank systems caused by ethanol or biodiesel which may result in such incidents. The trust fund is funded by penalties, judgments, recoveries, reimbursements, loans, and other fees and charges related to the implementation of ss. 379.214 and 376.3073, F.S., and the excise tax revenues levied, collected, and credited pursuant to ss. 206.9935 and 206.9945, F.S.

In the last 10 years, the General Appropriations Act, has transferred moneys from the Inland Protection Trust Fund to the General Revenue Fund as follows:

<b>10 Year Sweep History Inland Protection Trust Fund</b>	
Fiscal Year 2025 - 2026	\$80,000,000
Fiscal Year 2020 - 2021	\$85,000,000
Fiscal Year 2019 – 2020	\$70,000,000
Fiscal Year 2018 - 2019	\$58,000,000
Fiscal Year 2017 – 2018	\$85,000,000
Fiscal Year 2016 – 2017	\$45,000,000
Fiscal Year 2015 - 2016	\$25,000,000
<b>Total Trust Fund Sweeps</b>	<b>\$448,000,000</b>

**III. Effect of Proposed Changes:**

This bill amends s. 206.606(1), F.S., relating to distributions from the “fuel sales tax.” The following table illustrates the changes in statutory distribution based upon the most recent information from the Revenue Estimating Conference.<sup>11</sup>

<sup>8</sup> Section 206.46, F.S.

<sup>9</sup> Florida Department of Transportation, Office of Work Program and Budget; *Florida’s Transportation Tax Sources: A Primer 2026*, <https://fdotewp1.dot.state.fl.us/FMSupportApps/Documents/pr/Primer.pdf> (last visited May 5, 2026).

<sup>10</sup> Section 376.3071, F.S.

<sup>11</sup> Revenue Estimating Conference, Revenues to State Transportation Trust Fund, Forecast (January 12, 2026), *Table 4 and Table 5*, <https://edr.state.fl.us/Content/conferences/transportation/Transresults.pdf> (last visited May 5, 2026)

	Current Statutory Distribution	FY 2026- 27 Estimate	SB 2506-E Statutory Distribution	SB Estimated Amount	SB 2506-E Impact
Transfer to Agricultural Emergency Eradication Trust Fund*	0.65%	\$ 11.2	1.15%	\$ 19.8	\$ 8.6
Transfer to Marine Resources Conservation Trust Fund	\$ 13.4	\$ 13.4	1.15%	\$ 24.1	\$ 10.7
Transfer to State Game Trust Fund	\$ 2.5	\$ 2.5	0.20%	\$ 4.2	\$ 1.7
Transfer to Invasive Plant Control Trust Fund	\$ 6.3	\$ 6.3	0.50%	\$ 10.5	\$ 4.2
Total Impact to State Transportation Trust Fund	Remainder	\$ 2,063.2	Remainder	\$ 2,038.0	\$(25.2)

\* Not on all fuel, only on gas

In millions of dollars

As it relates to moneys collected from the excise tax pursuant to s. 206.9935(3), F.S., the bill directs the first \$150 million collected less any refunds granted under s. 206.9942, F.S., be transferred to the Inland Protection Trust Fund as provided in s. 376.3071, F.S. All remaining moneys collected pursuant to s. 206.9935(3), F.S., shall be deposited into the General Revenue Fund. This does not apply to moneys collected pursuant to s. 207.003, F.S., and transferred pursuant to s. 206.9945(1)(a), F.S. This creates an estimated \$123 million in recurring General Revenue while reducing the Inland Protection Trust Fund by the same amount.<sup>12</sup>

**IV. Constitutional Issues:**

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

<sup>12</sup> Revenue Estimating Conference, Revenues to State Transportation Trust Fund, Forecast (January 12, 2026), Table 11, <https://edr.state.fl.us/Content/conferences/transportation/Transresults.pdf> (last visited May 5, 2026)

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

The bill has a significant impact on state revenues and expenditures. The bill increases the distribution of proceeds to the Florida Department of Agriculture and Consumer Services and the Fish and Wildlife Conservation Commission by a cumulative \$25.2 million and correspondingly decreases the same amount to the State Transportation Trust Fund.

The bill also caps the distribution into the Department of Environmental Protection's Inland Protection Trust Fund at \$150 million and directs the remaining excise tax moneys to be deposited into the General Revenue Fund. This creates an estimated \$112 million in recurring General Revenue.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 206.606 and 206.9945.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

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

None.

**B. Amendments:**

None.