

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Regulatory Affairs
 2 Committee

3 Representative Ray offered the following:

4
 5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. Section 206.86, Florida Statutes, is amended to
 8 read:

9 206.86 Definitions.—As used in this part:

10 (1) "Diesel fuel" means all petroleum distillates commonly
 11 known as diesel #2, biodiesel, or any other product blended with
 12 diesel or any product placed into the storage supply tank of a
 13 diesel-powered motor vehicle.

14 (2) "Taxable diesel fuel" or "fuel" means any diesel fuel
 15 not held in bulk storage at a terminal ~~and~~ which has not been
 16 dyed for exempt use in accordance with Internal Revenue Code
 17 requirements.

18 (3) "User" includes any person who uses diesel fuels
 19 within this state for the propulsion of a motor vehicle on the
 20 public highways of this state, even though the motor is also

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21 used for a purpose other than the propulsion of the vehicle.

22 ~~(4) "Alternative fuel" means any liquefied petroleum gas~~
23 ~~product or compressed natural gas product or combination thereof~~
24 ~~used in an internal combustion engine or motor to propel any~~
25 ~~form of vehicle, machine, or mechanical contrivance. This term~~
26 ~~includes, but is not limited to, all forms of fuel commonly or~~
27 ~~commercially known or sold as natural gasoline, butane gas,~~
28 ~~propane gas, or any other form of liquefied petroleum gas or~~
29 ~~compressed natural gas.~~

30 ~~(5) "Natural gasoline" is a liquid hydrocarbon that is~~
31 ~~produced by natural gas and must be blended with other liquid~~
32 ~~petroleum products to produce motor fuel.~~

33 ~~(4)(6)~~ "Removal" means any physical transfer of diesel
34 fuel and any use of diesel fuel other than as a material in the
35 production of diesel fuel.

36 ~~(5)(7)~~ "Blender" means any person who ~~that~~ produces
37 blended diesel fuel outside the bulk transfer/terminal system.

38 ~~(6)(8)~~ "Colorless marker" means material that is not
39 perceptible to the senses until the diesel fuel into which it is
40 introduced is subjected to a scientific test.

41 ~~(7)(9)~~ "Dyed diesel fuel" means diesel fuel that is dyed
42 in accordance with United States Environmental Protection Agency
43 or Internal Revenue Service requirements for high sulfur diesel
44 fuel or low sulfur diesel fuel.

45 ~~(8)(10)~~ "Ultimate vendor" means a licensee that sells
46 undyed diesel fuel to the United States or its departments or
47 agencies in bulk lots of not less than 500 gallons in each
48 delivery or to the user of the diesel fuel for use on a farm for

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49 farming purposes.

50 ~~(9)(11)~~ "Local government user of diesel fuel" means any
51 county, municipality, or school district licensed by the
52 department to use untaxed diesel fuel in motor vehicles.

53 ~~(10)(12)~~ "Mass transit system" means any licensed local
54 transportation company providing local bus service that is open
55 to the public and that travels regular routes.

56 ~~(11)(13)~~ "Diesel fuel registrant" means anyone required by
57 this chapter to be licensed to remit diesel fuel taxes,
58 including, but not limited to, terminal suppliers, importers,
59 local government users of diesel fuel, and mass transit systems.

60 ~~(12)(14)~~ "Biodiesel" means any product made from
61 nonpetroleum-based oils or fats which is suitable for use in
62 diesel-powered engines. Biodiesel is also referred to as alkyl
63 esters.

64 ~~(13)(15)~~ "Biodiesel manufacturer" means those industrial
65 plants, regardless of capacity, where organic products are used
66 in the production of biodiesel. This includes businesses that
67 process or blend organic products that are marketed as
68 biodiesel.

69 Section 2. Paragraph (a) of subsection (1) of section
70 206.87, Florida Statutes, is amended to read:

71 206.87 Levy of tax.—

72 (1)(a) An excise tax of 4 cents per gallon is hereby
73 imposed upon each net gallon of diesel fuel subject to the tax
74 under subsection (2), ~~except alternative fuels which are subject~~
75 ~~to the fee imposed by s. 206.877.~~

76 Section 3. Section 206.877, Florida Statutes, is repealed.

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77 Section 4. Section 206.89, Florida Statutes, is repealed.

78 Section 5. Subsection (1) of section 206.91, Florida
79 Statutes, is amended to read:

80 206.91 Tax reports; computation and payment of tax.—

81 (1) For the purpose of determining the amount of taxes
82 imposed by s. 206.87, each diesel fuel registrant shall, not
83 later than the 20th day of each calendar month, mail to the
84 department, on forms prescribed by the department, monthly
85 reports that provide ~~which shall show such~~ information on
86 inventories, purchases, nontaxable disposals, and taxable sales
87 in gallons of diesel fuel ~~and alternative fuel~~, for the
88 preceding calendar month ~~as may be~~ required by the department.
89 However, if the 20th day falls on a Saturday, a Sunday, or a
90 federal or state legal holiday, returns shall be accepted if
91 postmarked on the next succeeding workday. The reports must
92 include, ~~shall contain~~ or be verified by, a written declaration
93 stating that they are ~~such report is~~ made under the penalties of
94 perjury. The diesel fuel registrant shall deduct from the amount
95 of taxes shown by the report to be payable an amount equivalent
96 to .67 percent of the taxes on diesel fuel imposed by s.
97 206.87(1)(a) and (e), which deduction is ~~hereby~~ allowed to the
98 diesel fuel registrant on account of services and expenses in
99 complying with the provisions of this part. The allowance on
100 taxable gallons of diesel fuel sold to persons licensed under
101 this chapter is not ~~shall not be~~ deductible unless the diesel
102 fuel registrant has allowed 50 percent of the allowance provided
103 by this section to a purchaser with a valid wholesaler or
104 terminal supplier license. This allowance is not ~~shall not be~~

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105 deductible unless payment of the taxes is made on or before the
106 20th day of the month as ~~herein~~ required in this subsection.

107 ~~Nothing in~~ This subsection does not shall be construed to
108 authorize a deduction from the constitutional fuel tax or fuel
109 sales tax.

110 Section 6. The Division of Law Revision and Information is
111 requested to create part V of chapter 206, Florida Statutes,
112 consisting of ss. 206.9951-206.998, entitled "NATURAL GAS FUEL."

113 Section 7. Section 206.9951, Florida Statutes, is created
114 to read:

115 206.9951 Definitions.—As used in this part, the term:

116 (1) "Motor fuel equivalent gallon" means the volume of
117 natural gas fuel it takes to equal the energy content of 1
118 gallon of motor fuel.

119 (2) "Natural gas fuel" means any liquefied petroleum gas
120 product, compressed natural gas product, or combination thereof
121 used in a motor vehicle as defined in s. 206.01(23). This term
122 includes, but is not limited to, all forms of fuel commonly or
123 commercially known or sold as natural gasoline, butane gas,
124 propane gas, or any other form of liquefied petroleum gas,
125 compressed natural gas, or liquefied natural gas. This term does
126 not include natural gas or liquefied petroleum placed in a
127 separate tank of a motor vehicle for cooking, heating, water
128 heating, or electric generation.

129 (3) "Natural gas fuel retailer" means any person who sells
130 natural gas fuel for use in a motor vehicle as defined in s.
131 206.01(23).

132 (4) "Natural gasoline" is a liquid hydrocarbon that is

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133 produced by natural gas and must be blended with other liquid
134 petroleum products to produce motor fuel.

135 (5) "Person" means a natural person, corporation,
136 copartnership, firm, company, agency, or association; a state
137 agency; a federal agency; or a political subdivision of the
138 state.

139 Section 8. Section 206.9952, Florida Statutes, is created
140 to read:

141 206.9952 Application for license as a natural gas fuel
142 retailer.-

143 (1) It is unlawful for any person to engage in business as
144 a natural gas fuel retailer within this state unless the person
145 is the holder of a valid license issued by the department to
146 engage in such business.

147 (2) A person who has facilities for placing natural gas
148 fuel into the supply system of an internal combustion engine
149 fueled by individual portable containers of 10 gallons or less
150 is not required to be licensed as a natural gas fuel retailer,
151 provided that the fuel is only used for exempt purposes.

152 (3)(a) Any person who acts as a natural gas retailer and
153 does not hold a valid natural gas fuel retailer license shall
154 pay a penalty of \$200 for each month of operation without a
155 license. This paragraph expires December 31, 2018.

156 (b) Effective January 1, 2019, any person who acts as a
157 natural gas fuel retailer and does not hold a valid natural gas
158 fuel retailer license shall pay a penalty of 25 percent of the
159 tax assessed on the total purchases made during the unlicensed
160 period.

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161 (4) To procure a natural gas fuel retailer license, a
162 person shall file an application and a bond with the department
163 on a form prescribed by the department. The department may not
164 issue a license upon the receipt of any application unless it is
165 accompanied by a bond.

166 (5) When a natural gas fuel retailer license application
167 is filed by a person whose previous license was canceled for
168 cause by the department or the department believes that such
169 application was not filed in good faith or is filed by another
170 person as a subterfuge for the actual person in interest whose
171 previous license has been canceled, the department may, if
172 evidence warrants, refuse to issue a license for such an
173 application.

174 (6) Upon the department's issuance of a natural gas fuel
175 retailer license, such license remains in effect so long as the
176 natural gas fuel retailer is in compliance with the requirements
177 of this part.

178 (7) Such license may not be assigned and is valid only for
179 the natural gas fuel retailer in whose name the license is
180 issued. The license shall be displayed conspicuously by the
181 natural gas fuel retailer in the principal place of business for
182 which the license was issued.

183 (8) With the exception of a state or federal agency or a
184 political subdivision licensed under this chapter, each person,
185 as defined in this part, who operates as a natural gas fuel
186 retailer shall report monthly to the department and pay a tax on
187 all natural gas fuel purchases beginning January 1, 2019.

188 (9) The license application requires a license fee of \$5.

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189 Each license shall be renewed annually by submitting a
190 reapplication and the license fee to the department. The license
191 fee shall be paid to the department for deposit into the General
192 Revenue Fund.

193 Section 9. Section 206.9955, Florida Statutes, is created
194 to read:

195 206.9955 Levy of natural gas fuel tax.—

196 (1) The motor fuel equivalent gallon means the following
197 for:

198 (a) Compressed natural gas gallon: 5.66 pounds, or per
199 each 126.67 cubic feet.

200 (b) Liquefied natural gas gallon: 6.06 pounds.

201 (c) Liquefied petroleum gas gallon: 1.35 gallons.

202 (2) Effective January 1, 2019, the following taxes shall
203 be imposed:

204 (a) An excise tax of 4 cents upon each motor fuel
205 equivalent gallon of natural gas fuel.

206 (b) An additional tax of 1 cent upon each motor fuel
207 equivalent gallon of natural gas fuel, which is designated as
208 the "ninth-cent fuel tax."

209 (c) An additional tax of 1 cent on each motor fuel
210 equivalent gallon of natural gas fuel by each county, which is
211 designated as the "local option fuel tax."

212 (d) An additional tax on each motor fuel equivalent gallon
213 of natural gas fuel, which is designated as the "State
214 Comprehensive Enhanced Transportation System Tax," at a rate
215 determined pursuant to this paragraph. Each calendar year, the
216 department shall determine the tax rate applicable to the sale

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217 of natural gas fuel for the following 12-month period beginning
218 January 1, rounded to the nearest tenth of a cent, by adjusting
219 the initially established tax rate of 5.8 cents per gallon by
220 the percentage change in the average of the Consumer Price Index
221 issued by the United States Department of Labor for the most
222 recent 12-month period ending September 30.

223 (e)1. An additional tax is imposed on each motor fuel
224 equivalent gallon of natural gas fuel for the privilege of
225 selling natural gas fuel. Each calendar year, the department
226 shall determine the tax rate applicable to the sale of natural
227 gas fuel, rounded to the nearest tenth of a cent, for the
228 following 12-month period beginning January 1. The tax rate is
229 calculated by adjusting the initially established tax rate of
230 9.2 cents per gallon by the percentage change in the average of
231 the Consumer Price Index issued by the United States Department
232 of Labor for the most recent 12-month period ending September
233 30.

234 2. The department is authorized to adopt rules and publish
235 forms to administer this paragraph.

236 (3) Unless otherwise provided by this chapter, the taxes
237 specified in subsection (2) are imposed on natural gas fuel when
238 it is placed into the fuel supply tank of a motor vehicle as
239 defined in s. 206.01(23). The person liable for payment of the
240 taxes imposed by this section is the person selling the fuel to
241 the end user, for use in the fuel supply tank of a motor vehicle
242 as defined in s. 206.01(23).

243 Section 10. Section 206.996, Florida Statutes, is created
244 to read:

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245 206.996 Monthly reports by natural gas fuel retailers;
246 deductions.-

247 (1) For the purpose of determining the amount of taxes
248 imposed by s. 206.9955, each natural gas fuel retailer shall
249 file beginning February 2019, and each month thereafter, no
250 later than the 20th day of each month, monthly reports
251 electronically with the department showing information on
252 inventory, purchases, nontaxable disposals, and taxable sales in
253 gallons of natural gas fuel for the preceding month. However, if
254 the 20th day of the month falls on a Saturday, Sunday, or
255 federal or state legal holiday, a return must be accepted if it
256 is electronically filed on the next succeeding business day. The
257 reports must include, or be verified by, a written declaration
258 stating that such report is made under the penalties of perjury.
259 The natural gas fuel retailer shall deduct from the amount of
260 taxes shown by the report to be payable an amount equivalent to
261 0.67 percent of the taxes on natural gas fuel imposed by s.
262 206.9955(2)(a) and (e), which deduction is allowed to the
263 natural gas fuel retailer to compensate it for services rendered
264 and expenses incurred in complying with the requirements of this
265 part. This allowance is not deductible unless payment of
266 applicable taxes is made on or before the 20th day of the month.
267 This subsection may not be construed as authorizing a deduction
268 from the constitutional fuel tax or the fuel sales tax.

269 (2) Upon the electronic filing of the monthly report, each
270 natural gas fuel retailer shall pay the department the full
271 amount of natural gas fuel taxes for the preceding month at the
272 rate provided in s. 206.9955, less the amount allowed the

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273 natural gas fuel retailer for services and expenses as provided
274 in subsection (1).

275 (3) The department may authorize a quarterly return and
276 payment of taxes when the taxes remitted by the natural gas fuel
277 retailer for the preceding quarter did not exceed \$100, and the
278 department may authorize a semiannual return and payment of
279 taxes when the taxes remitted by the natural gas fuel retailer
280 for the preceding 6 months did not exceed \$200.

281 (4) In addition to the allowance authorized by subsection
282 (1), every natural gas fuel retailer is entitled to a deduction
283 of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and
284 (c), on account of services and expenses incurred due to
285 compliance with the requirements of this part. This allowance
286 may not be deductible unless payment of the tax is made on or
287 before the 20th day of the month.

288 Section 11. Section 206.9965, Florida Statutes, is created
289 to read:

290 206.9965 Exemptions and refunds; natural gas fuel
291 retailers.—Natural gas fuel may be purchased from natural gas
292 fuel retailers exempt from the tax imposed by this part when
293 used or purchased for the following:

294 (1) Exclusive use by the United States or its departments
295 or agencies. Exclusive use by the United States or its
296 departments and agencies means the consumption by the United
297 States or its departments or agencies of the natural gas fuel in
298 a motor vehicle as defined in s. 206.01(23).

299 (2) Use for agricultural purposes as defined in s.
300 206.41(4)(c).

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301 (3) Uses as provided in s. 206.874(3).

302 (4) Used to propel motor vehicles operated by state and
303 local government agencies.

304 (5) Individual use resulting from residential refueling
305 devices located at a person's primary residence.

306 (6) Purchases of natural gas fuel between licensed natural
307 gas fuel retailers. A natural gas fuel retailer that sells tax-
308 paid natural gas fuel to another natural gas fuel retailer may
309 take a credit on its monthly return or may file a claim for
310 refund with the Chief Financial Officer pursuant to s. 215.26.
311 All sales of natural gas fuel between natural gas fuel retailers
312 must be documented on invoices or other evidence of the sale of
313 such fuel and the seller shall retain a copy of the purchaser's
314 natural gas fuel retailer license.

315 (7) Natural gas fuel consumed by a power take off or
316 engine exhaust for the purpose of unloading bulk cargo by
317 pumping or turning a concrete mixer drum used in the
318 manufacturing process, or for the purpose of compacting solid
319 waste, which is mounted on a motor vehicle and which has no
320 separate fuel tank or power unit, is allowed a refund of 35
321 percent of the tax paid on the fuel purchased.

322 Section 12. Section 206.879, Florida Statutes, is
323 transferred and renumbered as section 206.997, Florida Statutes,
324 and amended to read:

325 206.997 ~~206.879~~ State and local alternative fuel user fee
326 clearing trust funds; distribution.-

327 ~~(1)~~ Notwithstanding the provisions of s. 206.875, the
328 revenues from the state natural gas fuel tax imposed by s.

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329 206.9955 (2)(a), s.206.9955 (2)(d), and s. 206.9955 (2)(e) state
330 ~~alternative fuel fees imposed by s. 206.877~~ shall be deposited
331 into the State Alternative Fuel User Fee Clearing Trust Fund,
332 ~~which is hereby created~~. After deducting the service charges
333 provided in s. 215.20, the proceeds in this trust fund shall be
334 distributed as follows: ~~one-fifth of the proceeds in calendar~~
335 ~~year 1991, one third of the proceeds in calendar year 1992,~~
336 ~~three-sevenths of the proceeds in calendar year 1993, and one-~~
337 ~~half of the proceeds in each calendar year thereafter~~ the taxes
338 imposed under s. 206.9955 (2)(d) and s. 206.9955 (2)(e) shall be
339 transferred to the State Transportation Trust Fund and ~~÷~~ the tax
340 imposed under s. 206.9955(2)(a) ~~remainder~~ shall be distributed
341 as follows: 50 percent shall be transferred to the State Board
342 of Administration for distribution according to the provisions
343 of s. 16, Art. IX of the State Constitution of 1885, as amended;
344 25 percent shall be transferred to the Revenue Sharing Trust
345 Fund for Municipalities; and the remaining 25 percent shall be
346 distributed using the formula contained in s. 206.60(1).

347 (2) Notwithstanding the provisions of s. 206.875, the
348 revenues from the local natural gas fuel tax imposed by s.
349 206.9955 (2)(b) and s. 206.9955 (2)(c) ~~local alternative fuel~~
350 ~~fees imposed in lieu of s. 206.87(1)(b) or (c)~~ shall be
351 deposited into the Local Alternative Fuel User Fee Clearing
352 Trust Fund, ~~which is hereby created~~. After deducting the service
353 charges provided in s. 215.20, the proceeds in this trust fund
354 shall be returned monthly to the appropriate county.

355 Section 13. Section 206.998, Florida Statutes, is created
356 to read:

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357 206.998 Applicability of specified sections of parts I and
358 II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,
359 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,
360 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,
361 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,
362 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,
363 206.27, 206.28, 206.405, 206.406, 206.41, 206.413, 206.43,
364 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,
365 206.608, and 206.61 of part I of this chapter and ss. 206.86,
366 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part
367 II of this chapter shall, as far as lawful or practicable, be
368 applicable to the tax levied and imposed and to the collection
369 thereof as if fully set out in this part. However, any provision
370 of any such section does not apply if it conflicts with any
371 provision of this part.

372 Section 14. Paragraph (d) of subsection (2) of section
373 212.055, Florida Statutes, is amended to read:

374 212.055 Discretionary sales surtaxes; legislative intent;
375 authorization and use of proceeds.—It is the legislative intent
376 that any authorization for imposition of a discretionary sales
377 surtax shall be published in the Florida Statutes as a
378 subsection of this section, irrespective of the duration of the
379 levy. Each enactment shall specify the types of counties
380 authorized to levy; the rate or rates which may be imposed; the
381 maximum length of time the surtax may be imposed, if any; the
382 procedure which must be followed to secure voter approval, if
383 required; the purpose for which the proceeds may be expended;
384 and such other requirements as the Legislature may provide.

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385 Taxable transactions and administrative procedures shall be as
386 provided in s. 212.054.

387 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

388 (d) The proceeds of the surtax authorized by this
389 subsection and any accrued interest shall be expended by the
390 school district, within the county and municipalities within the
391 county, or, in the case of a negotiated joint county agreement,
392 within another county, to finance, plan, and construct
393 infrastructure; to acquire land for public recreation,
394 conservation, or protection of natural resources; to provide
395 loans, grants, or rebates to residential or commercial property
396 owners who make energy efficiency improvements to their
397 residential or commercial property, if a local government
398 ordinance authorizing such use is approved by referendum; or to
399 finance the closure of county-owned or municipally owned solid
400 waste landfills that have been closed or are required to be
401 closed by order of the Department of Environmental Protection.
402 Any use of the proceeds or interest for purposes of landfill
403 closure before July 1, 1993, is ratified. The proceeds and any
404 interest may not be used for the operational expenses of
405 infrastructure, except that a county that has a population of
406 fewer than 75,000 and that is required to close a landfill may
407 use the proceeds or interest for long-term maintenance costs
408 associated with landfill closure. Counties, as defined in s.
409 125.011, and charter counties may, in addition, use the proceeds
410 or interest to retire or service indebtedness incurred for bonds
411 issued before July 1, 1987, for infrastructure purposes, and for
412 bonds subsequently issued to refund such bonds. Any use of the

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413 proceeds or interest for purposes of retiring or servicing
414 indebtedness incurred for refunding bonds before July 1, 1999,
415 is ratified.

416 1. For the purposes of this paragraph, the term
417 "infrastructure" means:

418 a. Any fixed capital expenditure or fixed capital outlay
419 associated with the construction, reconstruction, or improvement
420 of public facilities that have a life expectancy of 5 or more
421 years and any related land acquisition, land improvement,
422 design, and engineering costs.

423 b. A fire department vehicle, an emergency medical service
424 vehicle, a sheriff's office vehicle, a police department
425 vehicle, or any other vehicle, and the equipment necessary to
426 outfit the vehicle for its official use or equipment that has a
427 life expectancy of at least 5 years.

428 c. Any expenditure for the construction, lease, or
429 maintenance of, or provision of utilities or security for,
430 facilities, as defined in s. 29.008.

431 d. Any fixed capital expenditure or fixed capital outlay
432 associated with the improvement of private facilities that have
433 a life expectancy of 5 or more years and that the owner agrees
434 to make available for use on a temporary basis as needed by a
435 local government as a public emergency shelter or a staging area
436 for emergency response equipment during an emergency officially
437 declared by the state or by the local government under s.
438 252.38. Such improvements are limited to those necessary to
439 comply with current standards for public emergency evacuation
440 shelters. The owner must enter into a written contract with the

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441 local government providing the improvement funding to make the
442 private facility available to the public for purposes of
443 emergency shelter at no cost to the local government for a
444 minimum of 10 years after completion of the improvement, with
445 the provision that the obligation will transfer to any
446 subsequent owner until the end of the minimum period.

447 e. Any land acquisition expenditure for a residential
448 housing project in which at least 30 percent of the units are
449 affordable to individuals or families whose total annual
450 household income does not exceed 120 percent of the area median
451 income adjusted for household size, if the land is owned by a
452 local government or by a special district that enters into a
453 written agreement with the local government to provide such
454 housing. The local government or special district may enter into
455 a ground lease with a public or private person or entity for
456 nominal or other consideration for the construction of the
457 residential housing project on land acquired pursuant to this
458 sub-subparagraph.

459 2. For the purposes of this paragraph, the term "energy
460 efficiency improvement" means any energy conservation and
461 efficiency improvement that reduces consumption through
462 conservation or a more efficient use of electricity, natural
463 gas, propane, or other forms of energy on the property,
464 including, but not limited to, air sealing; installation of
465 insulation; installation of energy-efficient heating, cooling,
466 or ventilation systems; installation of solar panels; building
467 modifications to increase the use of daylight or shade;
468 replacement of windows; installation of energy controls or

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469 energy recovery systems; installation of electric vehicle
470 charging equipment; installation of systems for natural gas fuel
471 as defined in s. 206.9951; and installation of efficient
472 lighting equipment.

473 3. Notwithstanding any other provision of this subsection,
474 a local government infrastructure surtax imposed or extended
475 after July 1, 1998, may allocate up to 15 percent of the surtax
476 proceeds for deposit into ~~in~~ a trust fund within the county's
477 accounts created for the purpose of funding economic development
478 projects having a general public purpose of improving local
479 economies, including the funding of operational costs and
480 incentives related to economic development. The ballot statement
481 must indicate the intention to make an allocation under the
482 authority of this subparagraph.

483 Section 15. Subsection (4) of section 212.08, Florida
484 Statutes, is amended to read:

485 212.08 Sales, rental, use, consumption, distribution, and
486 storage tax; specified exemptions.—The sale at retail, the
487 rental, the use, the consumption, the distribution, and the
488 storage to be used or consumed in this state of the following
489 are hereby specifically exempt from the tax imposed by this
490 chapter.

491 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—

492 (a) Also exempt are:

493 1. Water delivered to the purchaser through pipes or
494 conduits or delivered for irrigation purposes. The sale of
495 drinking water in bottles, cans, or other containers, including
496 water that contains minerals or carbonation in its natural state

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497 or water to which minerals have been added at a water treatment
498 facility regulated by the Department of Environmental Protection
499 or the Department of Health, is exempt. This exemption does not
500 apply to the sale of drinking water in bottles, cans, or other
501 containers if carbonation or flavorings, except those added at a
502 water treatment facility, have been added. Water that has been
503 enhanced by the addition of minerals and that does not contain
504 any added carbonation or flavorings is also exempt.

505 2. All fuels used by a public or private utility,
506 including any municipal corporation or rural electric
507 cooperative association, in the generation of electric power or
508 energy for sale. Fuel other than motor fuel and diesel fuel is
509 taxable as provided in this chapter with the exception of fuel
510 expressly exempt herein. Natural gas and natural gas fuel as
511 defined in s. 206.9951(2) are exempt from the tax imposed by
512 this chapter when placed into the fuel supply system of a motor
513 vehicle. Motor fuels and diesel fuels are taxable as provided in
514 chapter 206, with the exception of those motor fuels and diesel
515 fuels used by railroad locomotives or vessels to transport
516 persons or property in interstate or foreign commerce, which are
517 taxable under this chapter only to the extent provided herein.
518 The basis of the tax shall be the ratio of intrastate mileage to
519 interstate or foreign mileage traveled by the carrier's railroad
520 locomotives or vessels that were used in interstate or foreign
521 commerce and that had at least some Florida mileage during the
522 previous fiscal year of the carrier, such ratio to be determined
523 at the close of the fiscal year of the carrier. However, during
524 the fiscal year in which the carrier begins its initial

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525 operations in this state, the carrier's mileage apportionment
526 factor may be determined on the basis of an estimated ratio of
527 anticipated miles in this state to anticipated total miles for
528 that year, and subsequently, additional tax shall be paid on the
529 motor fuel and diesel fuels, or a refund may be applied for, on
530 the basis of the actual ratio of the carrier's railroad
531 locomotives' or vessels' miles in this state to its total miles
532 for that year. This ratio shall be applied each month to the
533 total Florida purchases made in this state of motor and diesel
534 fuels to establish that portion of the total used and consumed
535 in intrastate movement and subject to tax under this chapter.
536 The basis for imposition of any discretionary surtax shall be
537 set forth in s. 212.054. Fuels used exclusively in intrastate
538 commerce do not qualify for the proration of tax.

539 3. The transmission or wheeling of electricity.

540 (b) Alcoholic beverages and malt beverages are not exempt.
541 The terms "alcoholic beverages" and "malt beverages" as used in
542 this paragraph have the same meanings ascribed to them in ss.
543 561.01(4) and 563.01, respectively. It is determined by the
544 Legislature that the classification of alcoholic beverages made
545 in this paragraph for the purpose of extending the tax imposed
546 by this chapter is reasonable and just, and it is intended that
547 such tax be separate from, and in addition to, any other tax
548 imposed on alcoholic beverages.

549 Section 16. The Office of Program Policy Analysis and
550 Government Accountability shall complete a report reviewing the
551 taxation of natural gas fuel used to power motor vehicles under
552 chapters 206 and 212. The report must, at a minimum: evaluate

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553 growth trends in the use of natural gas fuel; survey how other
554 states tax natural gas fuel and how they provide incentives to
555 consumers of such fuels; and survey consumers and suppliers of
556 natural gas fuel. The report shall be submitted to the President
557 of the Senate and the Speaker of the House of Representatives by
558 December 1, 2017.

559 Section 17. This act shall take effect January 1, 2014.

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562 **T I T L E A M E N D M E N T**

563 Remove everything before the enacting clause and insert:

564
565 A bill to be entitled

566 An act relating to natural gas motor fuel; amending s.
567 206.86, F.S.; deleting definitions for the terms
568 "alternative fuel" and "natural gasoline"; amending s.
569 206.87, F.S.; conforming a cross-reference; repealing
570 s. 206.877, F.S., relating to the annual decal fee
571 program for motor vehicles powered by alternative
572 fuels; repealing s. 206.89, F.S., relating to the
573 requirements for alternative fuel retailer licenses;
574 amending s. 206.91, F.S.; making grammatical and
575 technical changes; providing a directive to the
576 Division of Law Revision and Information; creating s.
577 206.9951, F.S.; providing definitions; creating s.
578 206.9952, F.S.; establishing requirements for natural
579 gas fuel retailer licenses; providing penalties for
580 certain licensure violations; creating s. 206.9955,

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 579 (2013)

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581 F.S.; providing calculations for a motor fuel
582 equivalent gallon; providing for the levy of the
583 natural gas fuel tax; authorizing the Department of
584 Revenue to adopt rules; creating s. 206.996, F.S.;
585 establishing requirements for monthly reports of
586 natural gas fuel retailers; providing that reports are
587 made under the penalties of perjury; allowing natural
588 gas fuel retailers to seek a deduction of the tax
589 levied under specified conditions; creating s.
590 206.9965, F.S.; providing exemptions and refunds from
591 the natural gas fuel tax; transferring, renumbering,
592 and amending s. 206.879, F.S.; revising provisions
593 relating to the State Alternative Fuel User Fee
594 Clearing Trust Fund; creating s. 206.998, F.S.;
595 providing for the applicability of specified sections
596 of parts I and II of ch. 206, F.S.; amending s.
597 212.055, F.S.; expanding the use of the local
598 government infrastructure surtax to include the
599 installation of systems for natural gas fuel; amending
600 s. 212.08, F.S.; providing an exemption from taxes for
601 natural gas fuel under certain circumstances;
602 directing the Office of Program Policy Analysis and
603 Government Accountability to complete a report
604 reviewing the taxation of natural gas fuel; requiring
605 the report to be submitted to the President of the
606 Senate and the Speaker of the House of Representatives
607 by December 1, 2017; providing an effective date.

608