



Journal of the Senate

Number 3—Special Session A

Thursday, March 3, 1983

The Senate was called to order by the President at 9:35 a.m. A quorum present—38:

Mr. President	Frank	Johnston	Plummer
Barron	Gersten	Kirkpatrick	Rehm
Beard	Girardeau	Langley	Scott
Carlucci	Gordon	Malchon	Stuart
Castor	Grant	Mann	Thomas
Childers, D.	Grizzle	Margolis	Thurman
Childers, W.D.	Henderson	Maxwell	Vogt
Crawford	Hill	McPherson	Weinstein
Dunn	Jenne	Myers	
Fox	Jennings	Neal	

Excused: Senators Hair and Meek

Prayer by Joe Brown, Secretary of the Senate:

O Lord, help us to sort out and divide up the wants and needs of the people—and the taxes to pay for them—with proper balance and equity. Amen.

On motion by Senator Barron, the Senate stood in informal recess at 9:38 a.m.

The Senate was called to order by the President at 10:31 a.m. A quorum present.

By direction of the President, the following amendment to the Proclamation of February 16 was read:

PROCLAMATION
State of Florida
Executive Department
Tallahassee

(Fourth Amendment to Proclamation dated February 16, 1983)

TO THE HONORABLE MEMBERS OF THE FLORIDA SENATE
AND THE HOUSE OF REPRESENTATIVES

WHEREAS, on the 16th day of February, 1983, a proclamation of the Governor was issued convening a Special Session of the Florida Legislature commencing at 12:00 Noon, Tuesday, March 1, 1983, and extending through 6:00 p.m., Wednesday, March 2, 1983, and

WHEREAS, on March 2, 1983, an amendment was issued which extended this Special Session through Midnight, March 2, 1983, and

WHEREAS, on March 2, 1983, an amendment was issued which extended this Special Session through 6:00 p.m., Thursday, March 3, 1983, and

WHEREAS, it is necessary and in the best interest of the citizens of the State of Florida to amend the Proclamation of February 16, 1983 in order to expand the call of the Special Session so that the Legislature may consider the additional legislative business set forth below;

NOW, THEREFORE, I, BOB GRAHAM, Governor of the State of Florida, by virtue of the power and authority vested in me by Article III, Section 3(c)(1), Florida Constitution, do hereby proclaim as follows:

1. That Section two (2) of the Proclamation of the Governor dated February 16, 1983, is hereby amended to read:

Section 2.

That the Legislature of the State of Florida is convened for the sole and exclusive purpose of considering the following matters:

- (a) Amendment of Chapter 212, Florida Statutes, to remove the sales tax exemption on Motor and Special Fuel and amendment of Chapter 206, Florida Statutes, repealing the first gas tax.

- (b) Amendment of Chapter 320, Florida Statutes, increasing Motor Vehicle Tag fees and reallocating Motor Vehicle License Tag Revenue.
- (c) Amendment of Chapter 336, Florida Statutes, to allow a local option Motor Fuel Tax.
- (d) Amendment of Chapter 212, Florida Statutes, to repeal the partial exemption for fuel purchases.
- (e) Amendment of those sections of Florida Statutes necessary for the implementation of the foregoing.
- (f) A bill requiring a performance audit and management review of operations of the State Department of Transportation.
- (g) A bill providing for repeal of Sections 20.23(2) and (3), Florida Statutes, unless reenacted by October 1984 after presentation and consideration of performance audits and management reviews.
- (h) A bill providing for a one-time transition tax on gas and motor fuel.
- (i) Amendment of the 1982-83 General Appropriations Act.
- (j) Amendment of Chapter 220, Florida Statutes, to provide for certain corporate income tax credits.

2. Except as amended by this Proclamation, the Proclamation of the Governor dated February 16, 1983, is ratified and confirmed.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed to this Amended Proclamation at the Capitol, this 3rd day of March 1983.

Bob Graham
GOVERNOR

ATTEST:
George Firestone
SECRETARY OF STATE

INTRODUCTION AND REFERENCE OF BILLS

By Senators Margolis and Neal—

SB 8-A—A bill to be entitled An act relating to transportation finance and administration; adding subsections (21) and (22) to s. 212.02, Florida Statutes, 1982 Supplement; amending s. 212.05(1), Florida Statutes, 1982 Supplement, and adding subsection (4); amending s. 212.055(1), Florida Statutes, as amended; amending ss. 125.0165(1) and 212.08(4), Florida Statutes, 1982 Supplement; creating part II of chapter 212, Florida Statutes; providing for the imposition of the tax on sales, use, and other transactions on the sale of motor and special fuels; providing that provisions which provide for the taxation of fuels used by certain vehicles licensed as common carriers, and vessels, engaged in interstate or foreign commerce on the basis of the ratio of intrastate to interstate mileage do not apply to aircraft; providing legislative intent; providing definitions; specifying that the tax is upon the ultimate retail consumer; providing that the tax be paid upon the first sale or transfer of title; requiring that the tax be added to the sale price and stated separately on sales slips and invoices and prohibiting distributors, dealers, retail dealers, and retailers from claiming that they will absorb the tax; providing penalties; directing the Department of Revenue to determine the applicable tax per gallon of fuel annually; requiring retailers to display a notice with respect to such tax; providing for consolidated reporting of the tax and taxes due under chapters 206 or 207, providing for the relationship between parts I and II of chapter 212 and providing for applicability of specified administrative

and penalty provisions of chapter 206 to part II of chapter 212; exempting dealer to dealer sales of special fuel; providing for refunds for fuel used for public transit systems, for losses due to evaporation and shrinkage, for fuel used by a municipality, county, or school district in vehicles operated by it, and for fuel used for agricultural and commercial fishing purposes; providing for administration of refunds; requiring a bond under certain circumstances; requiring permits; providing for records; providing penalties; providing for transfer of a portion of the revenues from said tax to the Department of Natural Resources for aquatic weed control; providing an exemption for gasohol for a specified period; providing for distribution of the proceeds of the tax to the State Transportation Trust Fund; requiring that a portion of the proceeds be allocated for public transit and rail capital projects, unless otherwise provided in the General Appropriations Act; providing that the discretionary sales tax which certain charter counties are authorized to adopt shall not apply to motor and special fuels; amending s. 206.41(1), Florida Statutes, and repealing subsections (3) and (4); repealing the first gas tax on motor fuel and designating the second gas tax as the "constitutional gas tax"; renaming the additional seventh-cent tax as the "county tax on motor fuel" and the additional eighth-cent tax as the "municipal tax on motor fuel"; directing that conforming statutory changes be made; amending s. 206.87(1), Florida Statutes, and repealing subsection (3); providing that the excise tax on special fuel shall be 4 cents per gallon; deleting provisions which specify that the excise tax on motor and special fuel is on the ultimate consumer, shall be added to the sale price by the distributor or dealer, and stated separately on bills; amending ss. 207.003, 207.005(2) and (3), and 207.026, Florida Statutes; providing for inclusion of the sales tax in the calculation of the tax due under the Florida Special Fuel and Motor Fuel Use Tax Act of 1981; excluding the sales tax from a credit thereunder; including distribution of the sales tax in provisions for allocation of said tax; amending ss. 206.05(1) and 206.90(1), Florida Statutes; revising limits of bond required of licensed distributors and dealers of motor and special fuel; amending ss. 206.43(1) and 206.91(1), Florida Statutes; revising the distributor's and dealer's credits for collecting said taxes on motor and special fuel; repealing ss. 206.29-206.40, Florida Statutes, which authorize a refund of 4 cents of said taxes on fuel used for city transit systems; repealing s. 206.415, Florida Statutes, which authorizes an exemption from the first gas tax for gasohol, and ss. 206.602 and 206.603, Florida Statutes, which provide for certain reimbursement and refunds with respect to the gasohol exemption; amending s. 206.42, Florida Statutes; providing that certain aviation motor fuel is not exempt from the sales tax; amending s. 206.46, Florida Statutes; specifying that moneys in the State Transportation Trust Fund shall be used for transportation purposes; repealing ss. 206.50-206.55, Florida Statutes, which authorize a refund to retail dealers for evaporation and shrinkage, repealing ss. 206.57 and 206.58, Florida Statutes, relating to tax on fuel in reserve motor vehicle reservoirs and penalties for nonpayment; amending s. 206.625, Florida Statutes; amending ss. 206.64 and 206.70(1), Florida Statutes; repealing ss. 206.65-206.76, Florida Statutes; deleting references to the first gas tax in provisions relating to return of tax paid by a municipality on motor fuel used in vehicles operated by it and provisions relating to refunds on fuel used for agricultural or commercial fishing purposes; deleting certain administrative provisions; providing for return of the county gas tax paid by a county or school district on motor fuel used in vehicles operated by it and providing for uses of the revenue; repealing s. 213.11, Florida Statutes, which provides for transfer of a portion of first gas tax revenues to the Department of Natural Resources for aquatic weed control; amending s. 215.22(1), (2), and (17), Florida Statutes, and adding subsection (21); authorizing certain deductions from sales tax revenues on motor and special fuel deposited in the Gas Tax Collection Trust Fund and from the Local Option Gas Tax Trust Fund; amending s. 339.08, Florida Statutes, 1982 Supplement, and s. 339.081(1)(a), Florida Statutes; providing for use of the moneys in the State Transportation Trust Fund and for the accounts therein; amending s. 339.10(2), Florida Statutes; authorizing advances of proceeds of the sales tax on motor and special fuel; amending s. 339.24(3), Florida Statutes; authorizing expenditure of such proceeds for roadside parks and similar facilities; amending ss. 18.11(1)(f), 123.04(2), 206.45, 206.47, 206.875(2), 206.97, 215.36, 215.74, 336.41(3), 339.083(2), 339.089(1), 344.17, 348.217(10) and (11), 348.219(3)(g) and (k), 348.22(1), (3)(a), and (4), 348.221(2)(b), 348.222(4) and (5), 348.81(10), and 348.951(10), Florida Statutes, and s. 215.47(1)(d), Florida Statutes, 1982 Supplement; revising provisions relating to the excise tax on motor and special fuels, financial matters, transportation finance, and expressway authorities; conforming and correcting language; correcting cross references; amending s. 320.08(2), (3)(a), (b), (c), and (4)(c), (d), and (e), Florida Statutes, 1982 Supplement; increasing the license taxes on certain automobiles, trucks, truck-tractors, semitrailers, and automobiles and

trailers for hire; amending s. 320.20, Florida Statutes; revising distribution of the proceeds of motor vehicle license taxes, amending s. 336.021(1) and (2), Florida Statutes, 1982 Supplement; revising provisions which authorize counties to levy an additional tax on motor and special fuel for transportation purposes subject to referendum; renaming the trust fund into which proceeds are transferred; creating s. 336.025, Florida Statutes; authorizing imposition of a local option tax on motor and special fuel to be used for transportation expenditures under certain circumstances; providing requirements and time limitations; authorizing the county and municipalities to participate in the distribution of proceeds thereof; providing distribution requirements; providing for notification to the Department of Revenue and for resolution of disputes; providing for collection and for application of administrative and penalty provisions of chapter 206, specifying that certain refund provisions shall not apply to the tax, providing eligibility requirements; imposing transitional taxes on certain motor and special fuel held in inventory on April 1, 1983; providing penalties; providing for distribution of the proceeds; exempting the Department of Revenue from certain statutory requirements for a specified period; providing an appropriation; providing that, unless determined otherwise, 10 percent of the amounts expended from the State Transportation Trust Fund shall be expended with small businesses owned by socially and economically disadvantaged individuals; amending ss. 220.02(9) and 220.13(1)(a), Florida Statutes, 1982 Supplement, and creating s. 220.189, Florida Statutes; providing a credit against the corporate income tax in an amount of one-half the tax paid under part II of chapter 212 or \$5 million, whichever is less, for certain airline carriers; repealing ss. 212.92(1)(c) and (d) and 206.625, Florida Statutes, relating to return of certain portions of taxes on motor fuel to counties, municipalities, and school districts, effective October 1, 1983; amending s. 320.14, Florida Statutes; providing for partial year registrations; providing effective dates.

—was read the first time by title and referred to the Committee on Finance, Taxation and Claims.

On motions by Senator Margolis, by two-thirds vote SB 8-A was withdrawn from the Committee on Finance, Taxation and Claims and taken up instanter.

On motion by Senator Margolis, by two-thirds vote SB 8-A was read the second time by title.

Senator Barron presiding

Senators Peterson and Neal offered the following amendments which were moved by Senator Peterson and adopted:

Amendment 1—On page 75, lines 21-30, strike all of Section 63 and renumber subsequent section

Amendment 2—On page 76, lines 23-24, strike "and section 63"

Amendment 3—In title on page 7, line 26, strike "amending s. 320.14, Florida Statutes; providing for partial year registrations;"

The President presiding

Senator Neal moved the following amendments which were adopted:

Amendment 4—On page 75, after line 30, insert a new section 64:

Section 64. Paragraph (a) of subsection (2), paragraph (b) of subsection (3) and paragraph (a) of subsection (4) of section 341.051, Florida Statutes, are amended to read:

341.051 Administration and financing of public transit programs and projects.—

(2) PUBLIC TRANSIT CONSTRUCTION AND IMPLEMENTATION PLAN.—

(a) The department shall prepare a 5-year public transit construction and implementation plan which shall be included in the department's 5-year construction plan prepared pursuant to s. 334.21(5). Provisions of s. 334.21 shall apply to public transit construction and implementation projects in the same manner that they apply to road construction projects, except that s. 334.21(5)(b) shall not apply to public transit projects. *Planned department participation may be up to 50 percent of the non-federal share of the costs of any eligible public transit capital project that is local in scope. Planned department participation shall not exceed 10 percent of the total project costs of federally assisted projects approved for federal funding prior to January 6, 1983, and 12.5 percent*

of the total project costs of such projects approved for federal funding after January 6, 1983, except that department participation in federally assisted ride-sharing programs may be up to 15 percent of the total project costs.

(3) APPROPRIATION REQUESTS.—

(a) Public transit funds shall be requested on the basis of the funding required for the public transit construction and implementation plan.

~~(b) Unless otherwise authorized by the Legislature, the department is prohibited from entering into any agreement or contract for any public transit project which would result in the ultimate expenditure or commitment of state funds in excess of \$5 million. Any funds in excess of \$5 million shall be appropriated from a revenue source other than the State Transportation Trust Fund, unless otherwise authorized by the Legislature.~~

(b)(e) Appropriation requests shall identify each public transit project calling for state expenditure of \$500,000 or more.

(c)(d) No state funds shall be allocated or expended for operation deficits of public transit projects, except as specifically allowed for approved service development projects.

(d)(e) Public transit service development projects shall be individually identified in the department's appropriation request. Such request shall show a breakdown in funds showing capital and operating expense.

(4) PROJECT ELIGIBILITY.—Any project necessary to carry out those duties and responsibilities enumerated in s. 341.041 is eligible for expenditure of state funds in accordance with fund participation rates established herein, subject to the following conditions:

~~(a) Unless otherwise authorized by the Legislature, the department is prohibited from entering into any agreement or contract for any public transit project which would result in the ultimate expenditure or commitment of state funds in excess of \$5 million. Any funds in excess of \$5 million shall be appropriated from a revenue source other than the State Transportation Trust Fund, unless otherwise authorized by the Legislature.~~

(a)(b) The project shall be for service or transportation facilities provided by the department under the provisions of this act, a public transit capital project, or a public transit service development project.

(b)(e) The project has been approved by the department as being consistent with standards established pursuant to provisions of this act.

Amendment 5—In title, on page 7, line 26, before "providing" insert: amending s. 341.051(2)(a), (3) and (4)(a); Florida Statutes, relating to financing of public transit projects; providing limitations on planned department participation; deleting certain limitations on expenditure and appropriation of funds;

Senators Stuart, Jenne and Gordon offered the following amendment which was moved by Senator Stuart and failed:

Amendment 6—On page 75, line 31, insert: Section 64. Paragraph (d) of subsection (3) of section 341.051, Florida Statutes, is hereby repealed

(Renumber subsequent section)

The vote was:

Yeas—16

Childers, W.D.	Gersten	Langley	Rehm
Crawford	Gordon	Malchon	Stuart
Fox	Henderson	McPherson	Vogt
Frank	Jenne	Plummer	Weinstein

Nays—18

Mr. President	Girardeau	Johnston	Scott
Beard	Grant	Mann	Thomas
Carlucci	Grizzle	Maxwell	Thurman
Castor	Hill	Myers	
Childers, D.	Jennings	Neal	

Vote after roll call:

Yea—Dunn

Senators Gordon and Henderson offered the following amendment which was moved by Senator Henderson and adopted:

Amendment 7—On page 66, between lines 5 and 6, insert:

Section 54. Subsection (6) is added to section 320.03, Florida Statutes, 1982 Supplement, to read:

320.03 License plates; duties of tax collectors.—

(6) In addition to any fee required under s. 320.08, a fee of 50 cents shall be charged on all license registrations sold. Such fees shall be deposited in the Air Pollution Control Trust Fund hereby established in the Department of Environmental Regulation, except that, if any county has an approved local air pollution control program as provided in s. 403.182, such fees from license registrations sold in the county shall be deposited in a local air pollution control program trust fund which shall be established by such county. The department and any such county shall use the moneys in such trust funds only for purposes of air pollution control pursuant to chapter 403 or a similar local ordinance.

(Renumber subsequent sections)

The vote was:

Yeas—24

Mr. President	Fox	Henderson	Neal
Carlucci	Frank	Jenne	Plummer
Castor	Gersten	Jennings	Stuart
Childers, W.D.	Gordon	Langley	Thurman
Crawford	Grant	Malchon	Vogt
Dunn	Grizzle	McPherson	Weinstein

Nays—13

Barron	Hill	Maxwell	Thomas
Beard	Johnston	Myers	
Childers, D.	Mann	Rehm	
Girardeau	Margolis	Scott	

Vote after roll call:

Nay to Yea—Mann, Scott

Senator Carlucci moved that the Senate reconsider the vote by which Amendment 6 failed. The motion failed.

Senator Myers moved the following amendment which was adopted:

Amendment 8—On page 76, line 16, strike "the General Revenue fund." and insert: the State Transportation Trust Fund.

Senator Beard moved the following amendments which were adopted:

Amendment 9—On page 76, after line 30, insert: (5) Section 52 shall take effect on May 1, 1983.

Amendment 10—On page 76, line 23, strike "52" and insert 51

Senator Carlucci moved the following amendment which failed:

Amendment 11—On page 13, line 13, after "aircraft" insert: and railroads

Senator Dunn moved the following amendment:

Amendment 12—On page 13, line 12, after the words "part II" insert: ; except, beginning in 1983, fuel used to propel aircraft shall be taxed at a rate computed at 10 percent of the rate provided in part II and shall be increased 10 percent each year until 1993 at which time such fuels shall be taxed at the rate provided in part II

The President declared the Senate in informal recess at 11:15 a.m.

The Senate was called to order by the President at 11:34 a.m. A quorum present.

The Senate resumed consideration of Amendment 12 which failed.

On motion by Senator Neal, the Senate reconsidered the vote by which Amendment 7 was adopted.

On motion by Senator Barron, further consideration of Amendment 7 was deferred.

On motion by Senator Margolis, by two-thirds vote SB 8-A as amended was read the third time by title, passed, ordered engrossed and then certified to the House. The vote on passage was:

Yeas—23

Mr. President	Gersten	Kirkpatrick	Myers
Beard	Girardeau	Malchon	Neal
Castor	Grizzle	Mann	Rehm
Childers, D.	Hill	Margolis	Scott
Dunn	Jenne	Maxwell	Weinstein
Fox	Johnston	McPherson	

Nays—14

Barron	Frank	Langley	Thurman
Carlucci	Grant	Plummer	Vogt
Childers, W.D.	Henderson	Stuart	
Crawford	Jennings	Thomas	

Pair

The following pair was announced by the Secretary in accordance with Senate Rule 5.4: I am paired with Senator Meek on SB 8-A. If she were present she would vote yea and I would vote nay.

Jack D. Gordon, 35th District

It was necessary for me to leave Tallahassee before the vote was taken on SB 8-A. Had I been present, I would have voted yea.

Mattox Hair, 9th District

On motion by Senator Barron, the Senate recessed at 11:45 a.m. to reconvene at the call of the President.

The Senate was called to order by the President at 4:35 p.m. A quorum present.

MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The Honorable Curtis Peterson, President

I am directed to inform the Senate that the House of Representatives has passed SB 8-A.

Allen Morris, Clerk

The bill contained in the above message was ordered enrolled.

CORRECTION AND APPROVAL OF JOURNAL

The Journal of March 2 was corrected and approved.

On motion by Senator Barron, the Senate adjourned sine die at 4:37 p.m.