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1 A bill to be entitled

2 An act relating to taxation; specifying a period each year  
3 during which the sale of books, clothing, and school  
4 supplies are exempt from such tax; providing definitions;  
5 providing exceptions; authorizing the Department of  
6 Revenue to adopt rules; providing a popular name;  
7 providing for a reduction in the motor fuel tax for 1  
8 month each year; providing dealer requirements; providing  
9 legislative intent; providing for a reduction in certain  
10 refunds for the same period; authorizing the executive  
11 director of the Department of Revenue to adopt rules for  
12 certain purposes; making unlawful certain activities of  
13 certain entities relating to the tax reduction; providing  
14 criminal penalties; amending s. 16.56, F.S.; including  
15 offenses specified in this act under the investigation and  
16 prosecution authority of the Office of Statewide  
17 Prosecution; amending s. 206.026, F.S.; including offenses  
18 specified in this act under provisions prohibiting certain  
19 persons from holding certain licenses for certain  
20 violations; amending s. 206.404, F.S.; providing for  
21 revocation of certain licenses for violations of this act;  
22 authorizing motor fuel dealers to manage motor fuel  
23 inventory to maximize tax reduction benefits; providing  
24 criteria; requiring the Legislature to make certain annual  
25 appropriations for certain purposes; providing an  
26 effective date.

27  
28 Be It Enacted by the Legislature of the State of Florida:  
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30 Section 1. (1) No tax levied under the provisions of  
31 chapter 212, Florida Statutes, shall be collected on the sale  
32 of:

33 (a)1. Books, clothing, wallets, or bags, including  
34 handbags, backpacks, fanny packs, and diaper bags, but excluding  
35 briefcases, suitcases, and other garment bags, having a sales  
36 price of \$50 or less per item during the last 9 days of July  
37 each year.

38 2. As used in this paragraph, the term:

39 a. "Book" means a set of printed sheets bound together and  
40 published in a volume. For purposes of this paragraph, the term  
41 "book" does not include newspapers, magazines, or other  
42 periodicals.

43 b. "Clothing" means any article of wearing apparel,  
44 including all footwear, except skis, swim fins, roller blades,  
45 and skates, intended to be worn on or about the human body. For  
46 purposes of this paragraph, the term "clothing" does not include  
47 watches, watchbands, jewelry, umbrellas, or handkerchiefs.

48 (b)1. School supplies having a sales price of \$10 or less  
49 per item during the last 9 days of July each year.

50 2. As used in this paragraph, the term "school supplies"  
51 means pens, pencils, erasers, crayons, notebooks, notebook  
52 filler paper, legal pads, composition books, poster paper,  
53 scissors, cellophane tape, glue or paste, rulers, computer  
54 disks, protractors, compasses, and calculators.

55 (2) This section does not apply to sales within a theme  
56 park or entertainment complex as defined in s. 509.013(9),  
57 Florida Statutes, within a public lodging establishment as  
58 defined in s. 509.013(4), Florida Statutes, or within an airport

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59 as defined in s. 330.27(2), Florida Statutes.

60 (3) Notwithstanding chapter 120, Florida Statutes, the  
 61 Department of Revenue may adopt rules to carry out this section.

62 Section 2. Sections 3 through 11 of this act may be  
 63 referred to by the popular name the "Florida Motor Fuel Tax  
 64 Relief Act."

65 Section 3. During August each year, the tax levied  
 66 pursuant to s. 206.41(1)(g), Florida Statutes, shall be reduced  
 67 by 8 cents per gallon. During this period, licensed terminal  
 68 suppliers, wholesalers, importers, and resellers of motor fuel  
 69 shall charge and collect the reduced rate of tax on sales of  
 70 motor fuel to retail dealers located in this state.

71 Section 4. It is the intent of the Legislature that the  
 72 tax reduction set forth in this act be passed on to the ultimate  
 73 consumer. The Attorney General may investigate violations of  
 74 this act.

75 Section 5. Refunds authorized pursuant to s. 206.41(4),  
 76 Florida Statutes, for fuel purchased during the period described  
 77 in section 3 shall be reduced by the amount of the tax reduction  
 78 set forth in that section.

79 Section 6. The executive director of the Department of  
 80 Revenue is authorized to adopt rules under ss. 120.536(1) and  
 81 120.54(4), Florida Statutes, to implement the provisions of this  
 82 act.

83 Section 7. It is unlawful for a terminal supplier,  
 84 wholesaler, importer, reseller, or retail dealer of motor fuel  
 85 to retain any part of the tax reduction set forth in this act or  
 86 to interfere with providing the full benefit of the tax  
 87 reduction to the retail purchaser of motor fuel. Any person who

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88 violates any provision of this act commits a felony of the  
 89 third degree, punishable as provided in s. 775.082, Florida  
 90 Statutes, or s. 775.083, Florida Statutes.

91 Section 8. Paragraph (a) of subsection (1) of section  
 92 16.56, Florida Statutes, is amended to read:

93 16.56 Office of Statewide Prosecution.--

94 (1) There is created in the Department of Legal Affairs an  
 95 Office of Statewide Prosecution. The office shall be a separate  
 96 "budget entity" as that term is defined in chapter 216. The  
 97 office may:

98 (a) Investigate and prosecute the offenses of:

99 1. Bribery, burglary, criminal usury, extortion, gambling,  
 100 kidnapping, larceny, murder, prostitution, perjury, robbery,  
 101 carjacking, and home-invasion robbery;

102 2. Any crime involving narcotic or other dangerous drugs;

103 3. Any violation of the provisions of the Florida RICO  
 104 (Racketeer Influenced and Corrupt Organization) Act, including  
 105 any offense listed in the definition of racketeering activity in  
 106 s. 895.02(1)(a), providing such listed offense is investigated  
 107 in connection with a violation of s. 895.03 and is charged in a  
 108 separate count of an information or indictment containing a  
 109 count charging a violation of s. 895.03, the prosecution of  
 110 which listed offense may continue independently if the  
 111 prosecution of the violation of s. 895.03 is terminated for any  
 112 reason;

113 4. Any violation of the provisions of the Florida Anti-  
 114 Fencing Act;

115 5. Any violation of the provisions of the Florida  
 116 Antitrust Act of 1980, as amended;

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117 6. Any crime involving, or resulting in, fraud or deceit  
118 upon any person;

119 7. Any violation of s. 847.0135, relating to computer  
120 pornography and child exploitation prevention, or any offense  
121 related to a violation of s. 847.0135;

122 8. Any violation of the provisions of chapter 815;

123 9. Any criminal violation of part I of chapter 499;

124 10. Any violation of the provisions of the Florida Motor  
125 Fuel Tax Relief Act of 2004 or the Florida Motor Fuel Tax Relief  
126 Act; or

127 11. Any criminal violation of s. 409.920 or s. 409.9201;

128  
129 or any attempt, solicitation, or conspiracy to commit any of the  
130 crimes specifically enumerated above. The office shall have such  
131 power only when any such offense is occurring, or has occurred,  
132 in two or more judicial circuits as part of a related  
133 transaction, or when any such offense is connected with an  
134 organized criminal conspiracy affecting two or more judicial  
135 circuits.

136 Section 9. Paragraph (b) of subsection (1) of section  
137 206.026, Florida Statutes, is amended to read:

138 206.026 Certain persons prohibited from holding a terminal  
139 supplier, importer, exporter, blender, carrier, terminal  
140 operator, or wholesaler license; suspension and revocation.--

141 (1) No corporation, except a publicly held corporation  
142 regularly traded on a national securities exchange and not over  
143 the counter, general or limited partnership, sole  
144 proprietorship, business trust, joint venture or unincorporated  
145 association, or other business entity shall hold a terminal

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146 supplier, importer, exporter, blender, carrier, terminal  
 147 operator, or wholesaler license in this state if any one of the  
 148 persons or entities specified in paragraph (a) has been  
 149 determined by the department not to be of good moral character  
 150 or has been convicted of any offense specified in paragraph (b):

151 (b)1. A felony in this state.

152 2. Any felony in any other state which would be a felony  
 153 if committed in this state under the laws of Florida.

154 3. Any felony under the laws of the United States.

155 4. A felony under the Florida Motor Fuel Tax Relief Act of  
 156 2004 or the Florida Motor Fuel Tax Relief Act.

157 Section 10. Subsection (3) of section 206.404, Florida  
 158 Statutes, is amended to read:

159 206.404 License requirements for retail dealers and  
 160 resellers; penalty.--

161 (3) Any retail dealer or reseller in violation of the  
 162 provisions of this chapter or the provisions of the Florida  
 163 Motor Fuel Tax Relief Act of 2004 or the Florida Motor Fuel Tax  
 164 Relief Act shall be subject to revocation of his or her license  
 165 under chapter 212.

166 Section 11. In order to accomplish the intent of the  
 167 Legislature set forth in section 4 of this act, a retail dealer  
 168 of motor fuel, at the dealer's option, may manage its motor fuel  
 169 inventory in such a way that the benefit of the tax reduction to  
 170 residents of this state is maximized during August each year. A  
 171 retail dealer of motor fuel may sell motor fuel purchased  
 172 without the tax reduction at an amount determined as if the tax  
 173 reduction applied and may sell motor fuel purchased with the tax  
 174 reduction at an amount determined as if the tax reduction did

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175 not apply; provided the retail dealer can show that the number  
 176 of gallons purchased with the reduced tax equals the number of  
 177 gallons sold at a price reflecting the reduced tax.

178 Section 12. For the state fiscal year in which the sales  
 179 tax exemption provided by section 1 of this act and the fuel  
 180 sales tax reduction provided by section 3 of this act occur:

181 (1) The Legislature shall appropriate from the General  
 182 Revenue Fund to the Department of Revenue an amount sufficient  
 183 to enable the department to administer section 1 of this act and  
 184 develop and implement a public awareness campaign for and  
 185 administer sections 2 through 11 of this act.

186 (2) The Legislature shall appropriate from the General  
 187 Revenue Fund to the State Transportation Trust Fund an amount  
 188 sufficient to hold the trust fund harmless from the effects of  
 189 implementing the fuel sales tax reduction provided by section 3  
 190 of this act.

191 Section 13. This act shall take effect upon becoming a  
 192 law.