

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Rehwinkel Vasilinda offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 210 and 211, insert:

5 Section 3. Subsection (1) of section 206.41, Florida  
6 Statutes, is amended to read:

7 206.41 State taxes imposed on motor fuel.—

8 (1) The following taxes are imposed on motor fuel under  
9 the circumstances described in subsection (6):

10 (a) An excise or license tax of 2 cents per net gallon,  
11 which is the tax as levied by s. 16, Art. IX of the State  
12 Constitution of 1885, as amended, and continued by s. 9(c), Art.  
13 XII of the 1968 State Constitution, as amended, which is therein  
14 referred to as the "second gas tax," and which is hereby  
15 designated the "constitutional fuel tax."

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16 (b) An additional tax of 1 cent per net gallon, which is  
17 designated as the "county fuel tax" and which shall be used for  
18 the purposes described in s. 206.60.

19 (c) An additional tax of 1 cent per net gallon, which is  
20 designated as the "municipal fuel tax" and which shall be used  
21 for the purposes described in s. 206.605.

22 (d) An additional tax of 1 cent per net gallon may be  
23 imposed by each county on motor fuel, which shall be designated  
24 as the "ninth-cent fuel tax." This tax shall be levied and used  
25 as provided in s. 336.021.

26 (e) An additional tax of between 1 cent and 11 cents per  
27 net gallon may be imposed on motor fuel by each county, which  
28 shall be designated as the "local option fuel tax." This tax  
29 shall be levied and used as provided in s. 336.025.

30 (f)1. An additional tax designated as the State  
31 Comprehensive Enhanced Transportation System Tax is imposed on  
32 each net gallon of motor fuel in each county. This tax shall be  
33 levied and used as provided in s. 206.608.

34 2. The rate of the tax in each county shall be equal to  
35 two-thirds of the lesser of the sum of the taxes imposed on  
36 motor fuel pursuant to paragraphs (d) and (e) in such county or  
37 6 cents, rounded to the nearest tenth of a cent.

38 3. Beginning January 1, 1992, and on January 1 of each  
39 year thereafter, the tax rate provided in subparagraph 2. shall  
40 be adjusted by the percentage change in the average of the  
41 Consumer Price Index issued by the United States Department of  
42 Labor for the most recent 12-month period ending September 30,  
43 compared to the base year average, which is the average for the  
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44 12-month period ending September 30, 1990, and rounded to the  
45 nearest tenth of a cent.

46 4. The department shall notify each terminal supplier,  
47 position holder, wholesaler, and importer of the tax rate  
48 applicable under this paragraph for the 12-month period  
49 beginning January 1.

50 (g)1. An additional tax is imposed on each net gallon of  
51 motor fuel, which tax is on the privilege of selling motor fuel  
52 and which is designated the "fuel sales tax," at a rate  
53 determined pursuant to this paragraph. Before January 1 of 1997,  
54 and of each year thereafter, the department shall determine the  
55 tax rate applicable to the sale of fuel for the forthcoming 12-  
56 month period beginning January 1, rounded to the nearest tenth  
57 of a cent, by adjusting the initially established tax rate of  
58 6.9 cents per gallon by the percentage change in the average of  
59 the Consumer Price Index issued by the United States Department  
60 of Labor for the most recent 12-month period ending September  
61 30, compared to the base year average, which is the average for  
62 the 12-month period ending September 30, 1989. However, the tax  
63 rate shall not be lower than 6.9 cents per gallon.

64 2. The department is authorized to adopt rules and adopt  
65 such forms as may be necessary for the administration of this  
66 paragraph.

67 3. The department shall notify each terminal supplier,  
68 position holder, wholesaler, and importer of the tax rate  
69 applicable under this paragraph for the 12-month period  
70 beginning January 1.

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71 (h)1. An additional tax of 5 cents is imposed on each net  
72 gallon of motor fuel except diesel fuel.

73 2. Proceeds from the additional tax imposed under this  
74 paragraph shall be used solely for:

75 a. Public transportation purposes, to include trolleys,  
76 light rail, and clean, renewable, and energy-efficient buses,  
77 with priority given to school district buses.

78 b. Nonnuclear renewable energy development, with a  
79 priority given to the Solar Energy Systems Incentives Program  
80 under s. 377.806.

81 c. Veteran's programs for the care and rehabilitation of,  
82 and educational opportunities for, veterans who are residents of  
83 this state and their dependents.

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

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Remove line 28 and insert:

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Assistance Program; amending s. 206.41, F.S.; imposing an

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additional tax on retail sales of motor fuel other than diesel

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fuel; specifying uses of proceeds; providing an effective date.

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