

1 A bill to be entitled
 2 An act relating to biodiesel fuel; amending s. 206.02,
 3 F.S.; exempting municipalities, counties, and school
 4 districts that manufacture biodiesel fuel from certain
 5 reporting, bonding, and licensing requirements;
 6 amending s. 206.874, F.S.; requiring municipalities,
 7 counties, and school districts that manufacture
 8 biodiesel fuel to file certain returns and remit
 9 certain taxes; providing an effective date.

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Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (5) of section 206.02, Florida Statutes, is amended to read:

206.02 Application for license; temporary license; terminal suppliers, importers, exporters, blenders, biodiesel manufacturers, and wholesalers.—

(5) Each biodiesel manufacturer must meet the reporting, bonding, and licensing requirements ~~prescribed~~ for wholesalers under by this chapter. This subsection does not apply to a municipality, county, or school district that manufactures biodiesel fuel solely for the use by the municipality, county, or school district.

Section 2. Paragraph (b) of subsection (4) of section 206.874, Florida Statutes, is amended to read:

206.874 Exemptions.—

(4)

(b) A municipality, county, or school district that

HB 633

2013

29 | manufactures biodiesel fuel solely for the use by the
30 | municipality, county, or school district and local government
31 | users of diesel fuel are ~~shall be~~ required to file a return
32 | accounting for biodiesel fuel manufacturing, diesel fuel
33 | acquisitions, inventory, and use, and remit a tax equal to 3
34 | cents of the 4-cent tax required under s. 206.87(1)(a), plus the
35 | taxes required under s. 206.87(1)(b), (c), and (d) each month to
36 | the department.

37 | Section 3. This act shall take effect July 1, 2013.