

By the Committee on Transportation; and Senator Hooper

596-01783-24

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1 A bill to be entitled
2 An act relating to license taxes; amending s. 320.01,
3 F.S.; defining the terms "electric motorcycle," "plug-
4 in hybrid electric motorcycle," and "plug-in hybrid
5 electric vehicle"; revising the definition of the term
6 "electric vehicle"; amending s. 320.08001, F.S.;
7 imposing specified additional annual license taxes on
8 electric vehicles and plug-in hybrid electric
9 vehicles; increasing such taxes beginning on a
10 specified date; providing for the distribution of
11 proceeds from the additional license taxes; specifying
12 requirements for the use of the proceeds by local
13 governments; providing that certain vehicles are
14 exempt from specified license taxes; providing
15 applicability; providing that the registrant of an
16 electric vehicle or a plug-in hybrid electric vehicle
17 is not entitled to a credit or refund for certain
18 additional license tax except under certain
19 conditions; providing for imposition of a specified
20 delinquent fee; providing for future expiration and
21 reversion; amending s. 320.07, F.S.; conforming
22 provisions to changes made by the act; providing an
23 effective date.

24
25 Be It Enacted by the Legislature of the State of Florida:

26
27 Section 1. Present subsection (36) and subsections (37)
28 through (45) of section 320.01, Florida Statutes, are
29 redesignated as subsection (37) and subsections (40) through

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30 (48), respectively, new subsections (36), (38), and (39) are
31 added to that section, and present subsection (36) of that
32 section is amended, to read:

33 320.01 Definitions, general.—As used in the Florida
34 Statutes, except as otherwise provided, the term:

35 (36) "Electric motorcycle" means a motorcycle, as defined
36 in s. 320.01(26), powered solely by an electric motor that draws
37 current from rechargeable storage batteries, fuel cells, or
38 other sources of electrical current.

39 (37) ~~(36)~~ "Electric vehicle" means a motor vehicle ~~that is~~
40 powered solely by an electric motor that draws current from
41 rechargeable storage batteries, fuel cells, or other sources of
42 electrical current. The term includes an electric motorcycle
43 unless otherwise specified.

44 (38) "Plug-in hybrid electric motorcycle" means a
45 motorcycle, as defined in s. 320.01(26), powered by an internal
46 combustion engine and an electric motor that draws current from
47 rechargeable storage batteries, fuel cells, or other sources of
48 electrical current which are recharged by an energy source
49 external to the motor vehicle.

50 (39) "Plug-in hybrid electric vehicle" means a motor
51 vehicle powered by an internal combustion engine and an electric
52 motor that draws current from rechargeable storage batteries,
53 fuel cells, or other sources of electrical current which are
54 recharged by an energy source external to the motor vehicle. The
55 term includes a plug-in hybrid electric motorcycle unless
56 otherwise specified.

57 Section 2. Section 320.08001, Florida Statutes, is amended
58 to read:

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59 320.08001 Low-speed, electric, and plug-in hybrid electric
60 vehicles; license tax.-

61 (1) The license tax for a ~~an electric vehicle~~ or low-speed
62 electric vehicle is the same as that prescribed in s. 320.08 for
63 a vehicle that is not electrically powered.

64 (2) In addition to the license tax prescribed in s. 320.08,
65 there is imposed an annual license tax of \$200 on electric
66 vehicles, except that the additional annual license tax for
67 electric motorcycles is \$25. Beginning January 1, 2029, the
68 additional annual license tax shall be \$250, except that the
69 annual license tax for electric motorcycles shall be \$35.

70 (3) In addition to the license tax prescribed in s. 320.08,
71 there is imposed an annual license tax of \$50 on plug-in hybrid
72 electric vehicles, except that the annual license tax for plug-
73 in hybrid electric motorcycles shall be \$10. Beginning January
74 1, 2029, the additional annual license tax shall be \$100, except
75 that the annual license tax for plug-in hybrid electric
76 motorcycles shall be \$20.

77 (4) Of the proceeds from the additional annual license
78 taxes imposed under subsections (2) and (3), 64 percent must be
79 deposited into the State Transportation Trust Fund and 36
80 percent must be allocated to the county where the vehicle is
81 registered. Each quarter, the department shall transfer the
82 funds allocated to a county to the Department of Revenue for
83 distribution to the board of county commissioners and
84 municipalities within the county in proportion to the previous
85 quarter's distribution of the local option fuel taxes authorized
86 under s. 336.025(1) (a). Local governments shall use funds
87 received pursuant to this subsection for transportation

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88 expenditures as defined in s. 336.025(7).

89 (5) An electric vehicle or a plug-in hybrid electric
90 vehicle that uses a battery storage system of up to 5 kilowatt
91 hours is exempt from the additional annual license tax imposed
92 under this section.

93 (6) The additional annual license taxes imposed under this
94 section apply to an initial registration or renewal registration
95 that has a renewal period beginning on or after October 1, 2024.

96 (7) The registrant of an electric vehicle or a plug-in
97 hybrid electric vehicle is not entitled to a credit or refund
98 for the additional annual license tax imposed by subsection (2)
99 or subsection (3) for any prior year's annual license tax
100 payments unless the registrant is required by the department to
101 replace a license plate pursuant to s. 320.08056(8) or the
102 registrant meets the requirements of s. 320.15(2).

103 (8) Any delinquent fee imposed on the registrant of any
104 electric vehicle or plug-in hybrid electric vehicle pursuant to
105 s. 320.07(4)(a) must be imposed in accordance with the schedule
106 listed in that paragraph, based on the license tax prescribed in
107 s. 320.08 for a vehicle that is not electrically powered.

108 Section 3. The amendments made by this act to s. 320.08001,
109 Florida Statutes, shall expire on June 30, 2034, and the text of
110 that section shall revert to that in existence on June 30, 2024,
111 except that any amendments to such text enacted other than by
112 this act shall be preserved and continue to operate to the
113 extent that such amendments are not dependent upon the portions
114 of text which expire pursuant to this section.

115 Section 4. Paragraph (b) of subsection (2) of section
116 320.07, Florida Statutes, is amended to read:

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117 320.07 Expiration of registration; renewal required;
118 penalties.—

119 (2) Registration shall be renewed semiannually, annually,
120 or biennially, as provided in this subsection, during the
121 applicable renewal period, upon payment of the applicable
122 license tax amounts required by s. 320.08, service charges
123 required by s. 320.04, and any additional fees required by law.

124 (b) Any person who owns a motor vehicle or mobile home
125 registered under s. 320.08(1), (2), (3), (4)(a) or (b), (6),
126 (7), (8), (9), (10), or (11) may renew the vehicle registration
127 biennially during the applicable renewal period upon payment of
128 the 2-year cumulative total of all applicable license tax
129 amounts required by ss. 320.08 and 320.08001, as applicable, ~~s.~~
130 ~~320.08~~ and service charges or surcharges required by ss. 320.03,
131 320.04, 320.0801, 320.08015, 320.0802, 320.0804, 320.0805,
132 320.08046, and 320.08056 and payment of the 2-year cumulative
133 total of any additional fees required by law for an annual
134 registration.

135 Section 5. This act shall take effect July 1, 2024.