

THE FLORIDA SENATE
2026 SUMMARY OF LEGISLATION PASSED
Committee on Transportation

SB 488 — Transportation

by Senator Massullo

The bill addresses various transportation-related provisions, including commercial vehicle fuel tax requirements, motor vehicle registration, motor vehicle manufacturer licensing, and the permitting of certain communications facilities within the right-of-way. Specifically, the bill:

- Related to motor fuel taxation:
 - Revises the short title of s. 207.001, F.S., to the “Florida Motor Fuel Use Tax Act.”
 - Specifies the requirements for calculating and reporting the motor fuel use tax and updates other definitions and requirements under the Florida Motor Fuel Use Tax Act.
 - Creates penalties for counterfeiting or illegally altering fuel tax licenses and the related permits.
 - Amends the required procedures for due dates, electronic submissions, and methods of communications related to motor carriers and fuel taxes.
 - Revises penalties and interest calculations for delinquent tax payments and revises the provisions related to the inspection and discontinuation of business operations for motor carriers.
 - Provides penalties for specific offenses related to the misuse of motor fuel tax related documents and establishes detailed requirements for recordkeeping by motor carriers.
- Increases the amount of estimated damage resulting from a crash that is required to be reported to law enforcement from \$500 to \$2,000.
- Amends requirements related to the application process for motor vehicle registrations.
- Expands the types of transactions and circumstances in which the Department of Highway Safety and Motor Vehicles may use email in lieu of the United States Postal Service to communicate with customers.
- Updates the definition of a “tank vehicle” to place Florida in compliance with the Federal Motor Carrier Safety Regulations.
- Clarifies the existing prohibition on covering or obscuring a motor vehicle license plate and specifies that a license plate frame or decorative border around the license plate is not prohibited provided that such frame or border does not obscure the visibility of the license plate number and validation sticker.
- Provides that a disabled veteran may retain the unique alphanumeric designation assigned to the “DV” license plate upon reissuance, renewal, or transfer of the license plate. Tax collectors are authorized to issue disabled veteran license plates immediately on demand to qualified applicants. Eligible applicants may choose either a wheelchair symbol license plate or a “DV” designation license plate in lieu of a disabled parking permit.
- Prohibits a licensed motor vehicle manufacturer, distributor, importer or factory branch (licensee) that sells 1,000 or more vehicles of a particular line-make to motor vehicle dealers within the state during any 12-month period from selling more than 33.33 percent of such vehicles to any single dealer or group of dealers with common ownership or control. However, the bill exempts any licensee that had a franchised dealer in the state as of January 1, 2026, or if they are not otherwise prohibited from owning or operating their own dealership.

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- Addresses the use of right-of-way by communications service providers to place or relocate communications facilities, and limits the power of local authorities to impose conditions on permits for such use of the right-of-way.

The bill is linked to SB 490, which creates public record exemptions for email addresses collected by the Department of Highway Safety and Motor Vehicles and utilized as a method of notification for various notices and orders issued by the department.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect on October 1, 2026.

Vote: Senate 36-0; House 108-1