



211192

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/18/2013	.	
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The Committee on Criminal Justice (Simmons) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 61 - 62  
and insert:

Section 3. Subsection (11) of section 206.86, Florida Statutes, is amended to read:

206.86 Definitions.—As used in this part:

(11) "Local government user of diesel fuel" means a any county, municipality, ~~or~~ school district, or county sheriff's office licensed by the department to use untaxed diesel fuel in motor vehicles.

Section 4. Paragraph (b) of subsection (3) and subsection



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13 (4) of section 206.874, Florida Statutes, are amended to read:  
14 206.874 Exemptions.—

15 (3) Dyed diesel fuel may be purchased and used only for the  
16 following purposes:

17 (b) Exclusive use by ~~of~~ a local government, school  
18 district, or county sheriff's office.

19 (4) (a) Notwithstanding the provisions of this section  
20 allowing local governments, and school districts, and county  
21 sheriff's offices to use dyed or otherwise untaxed diesel fuel  
22 in motor vehicles, each county, municipality, ~~and~~ school  
23 district, and county sheriff's office ~~to qualify for such use,~~  
24 must first register with the department as a local government  
25 user of diesel fuel.

26 (b) Local government users of diesel fuel must ~~shall be~~  
27 ~~required to~~ file a return accounting for diesel fuel  
28 acquisitions, inventory, and use, and remit a tax equal to 3  
29 cents of the 4-cent tax required under s. 206.87(1) (a), plus the  
30 taxes required under s. 206.87(1) (b), (c), and (d) each month to  
31 the department.

32 (c) Any county, municipality, ~~or~~ school district, or county  
33 sheriff's office not licensed as a local government user of  
34 diesel fuel is ~~shall be~~ liable for the taxes imposed by s.  
35 206.87(1) directly to the department for any highway use of  
36 untaxed diesel fuels.

37 (d) Each county, municipality, ~~or~~ school district, or county  
38 sheriff's office may receive a credit for additional taxes paid  
39 under s. 206.87 for the highway use of diesel fuel if, ~~provided~~  
40 the purchases of diesel fuel meet the requirements relating to  
41 refunds for motor fuel purchases under s. 206.41.



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

And the title is amended as follows:

Delete line 6

and insert:

amending ss. 206.86 and 206.874, F.S.; conforming  
provisions to changes made by the act; providing an  
effective date.