

By Senator Simmons

10-00810-13

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1 A bill to be entitled
 2 An act relating to state taxes on motor fuel; amending
 3 ss. 206.41 and 206.625, F.S.; requiring that certain
 4 motor fuel taxes paid by a county sheriff's office be
 5 returned and used to offset ongoing fuel costs;
 6 providing an effective date.

7
 8 Be It Enacted by the Legislature of the State of Florida:

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 10 Section 1. Paragraph (d) of subsection (4) of section
 11 206.41, Florida Statutes, is amended to read:

12 206.41 State taxes imposed on motor fuel.—

13 (4)

14 (d) The portion of the fuel sales tax imposed by paragraph
 15 (1)(g) which results from the collection of such tax ~~taxes~~ paid
 16 by a municipality, ~~or~~ county, or county sheriff's office on
 17 motor fuel or diesel fuel for use in a motor vehicle operated by
 18 it shall be returned to the governing body of such municipality
 19 or county or to the sheriff's office, as applicable. The
 20 municipality or county shall use the refund for the
 21 construction, reconstruction, and maintenance of roads and
 22 streets within the municipality or county; the sheriff's office
 23 shall use the refund to offset ongoing fuel costs. If licensed
 24 as a local government user, a municipality, or county
 25 sheriff's office is, when licensed as a local government user,
 26 ~~shall be~~ entitled to take a credit on the monthly diesel fuel
 27 tax return if the amount of the credit does not ~~to~~ exceed the
 28 tax imposed under paragraphs (1)(b) and (g) on those gallons
 29 which would otherwise be eligible for refund to the respective

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30 local government user.

31 Section 2. Section 206.625, Florida Statutes, is amended to
32 read:

33 206.625 Return of tax to municipalities, counties,
34 sheriff's offices, and school districts.-

35 ~~(1)~~ Those portions of the county fuel tax imposed by s.
36 206.41(1)(b) which result from the collection of such tax paid
37 by:

38 (1) A municipality or county on motor fuel for use in a
39 motor vehicle operated by it shall be returned to the governing
40 body of each such municipality or county according to the
41 administrative procedures in s. 206.41 for the construction,
42 reconstruction, and maintenance of roads and streets within the
43 respective municipality or county.

44 (2) A county sheriff's office on motor fuel for use in a
45 motor vehicle operated by the sheriff's office shall be returned
46 to the sheriff's office to offset ongoing fuel costs.

47 ~~(3)~~ ~~(2)~~ ~~Those portions of the county fuel tax imposed by s.~~
48 ~~206.41(1)(b) which result from the collection of such tax paid~~
49 ~~by~~ A school district, or ~~by~~ a private contractor operating
50 school buses for a school district, on motor fuel for use in a
51 motor vehicle operated by such district or private contractor
52 shall be returned to the governing body of each such school
53 district according to the administrative procedures in s. 206.41
54 to be used to fund construction, reconstruction, and maintenance
55 of roads and streets within the school district resulting from
56 ~~required as a result of~~ new school construction or renovation of
57 existing schools. The school board shall select the projects to
58 be funded; however, first priority shall be given to projects

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59 resulting from ~~required as the result of~~ new school
60 construction, unless a waiver is granted by the affected county
61 or municipal government.

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