

HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 143 Motorcycle Specialty License Plate Taxes and Fees/Blue Angels

SPONSOR(S): Salzman

TIED BILLS: HB 141 **IDEN./SIM. BILLS:**

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Tourism, Infrastructure & Energy Subcommittee	16 Y, 0 N	Johnson	Keating
2) Commerce Committee			

SUMMARY ANALYSIS

Currently, 123 specialty license plates are available to any owner or lessee of a motor vehicle and one specialty license plate is available to any owner or lessee of a motorcycle, subject to payment of an additional annual use fee for each plate. The collected fees are distributed by the Department of Highway Safety and Motor Vehicles (DHSMV) to statutorily designated organizations in support of a particular cause or charity.

HB 141 (2022), which this bill is linked to, creates the Blue Angels motorcycle specialty license plate and provides for the distribution of the annual use fees to the Naval Aviation Museum Foundation.

This bill creates a \$2 processing fee and a \$20 annual use fee for the purchase of a Blue Angels motorcycle specialty license plate. The bill also provides that the existing license tax and license plate fee must be paid to purchase a Blue Angels motorcycle specialty license plate.

The bill will have a negative, but insignificant, fiscal impact on DHSMV associated with programming costs. These costs can be absorbed within existing resources.

This bill imposes a new state fee, requiring a two-thirds vote of the membership of the House. See Section III.A.2. of the analysis.

The bill is effective on the same date that HB 141 (2022) or similar legislation takes effect, if such legislation is adopted in the same legislative session or an extension thereof and becomes a law.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Current Situation

Legislation Imposing or Raising State Fees or Taxes

The Florida Constitution provides that no state tax or fee may be imposed, authorized, or raised by the Legislature except through legislation approved by two-thirds of the membership of each house of the Legislature.¹ For purposes of this requirement, a “fee” is any charge or payment required by law, including any fee or charge for services and fees or costs for licenses, and to “raise” a fee or tax means to:²

- Increase or authorize an increase in the rate of a state tax or fee imposed on a percentage or per mill basis;
- Increase or authorize an increase in the amount of a state tax or fee imposed on a flat or fixed amount basis; or
- Decrease or eliminate a state tax or fee exemption or credit.

A bill that imposes, authorizes, or raises any state fee or tax may only contain the fee or tax provision(s) and may not contain any other subject.³

This constitutional provision does not authorize any state tax or fee to be imposed if it is otherwise prohibited by the constitution and does not apply to any tax or fee authorized or imposed by a county, municipality, school board, or special district.⁴

Blue Angels Motorcycle Specialty License Plate (HB 141)

HB 141 (2022), which this bill is linked to, creates the Blue Angels motorcycle specialty license plate and provides for the distribution of annual use fees from the sale of the plate. The annual use fees are distributed to the Naval Aviation Museum Foundation.

Effect of the Bill

The bill requires the collection of the following taxes and fees for the purchase of a Blue Angels motorcycle specialty license plate:

- An existing license tax prescribed in s. 320.08, F.S.
- The existing license plate fee prescribed in s. 320.06(1)(b), F.S.
- A processing fee of \$2.
- An annual use fee of \$20.

The bill takes effect on the same date that HB 141 (2022) or similar legislation takes effect, if such legislation is adopted in the same legislative session or extension thereof and becomes a law.

B. SECTION DIRECTORY:

Section 1 Creates s. 320.08781, F.S, relating to Blue Angels motorcycle specialty license plate taxes and fees.

Section 2 Provides a contingent effective date.

¹ Art. VII, s. 19(a)-(b), Fla. Const.

² Art. VII, s. 19(d), Fla. Const.

³ Art. VII, s. 19(e), Fla. Const.

⁴ Art. VII, s. 19(c), Fla. Const.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None.

2. Expenditures:

The bill will have a negative, but insignificant, fiscal impact on DHSMV associated with programming costs. These costs can be absorbed within existing resources.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None.

D. FISCAL COMMENTS:

None.

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

Not applicable. This bill does not appear to impact county or municipal governments.

2. Other:

Article VII, s. 19 of the Florida Constitution requires the imposition, authorization, or raising of a state tax or fee to be contained in a separate bill that contains no other subject and be approved by two-thirds of each house of the Legislature. The bill appears to implicate Art. VII, s. 19 of the Florida Constitution because it authorizes an existing license tax, an existing license plate fee, a \$2 processing fee and a \$20 annual use fee for the purchase of a Blue Angels motorcycle specialty license plates.

B. RULE-MAKING AUTHORITY:

This bill does not require or authorize rulemaking.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

Not applicable.