



495372

LEGISLATIVE ACTION

Senate

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House

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The Committee on Transportation (Hooper) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause and insert:

Section 1. Present subsection (36) and subsections (37) through (45) of section 320.01, Florida Statutes, are redesignated as subsection (37) and subsections (40) through (48), respectively, new subsections (36), (38), and (39) are added to that section, and present subsection (36) of that section is amended, to read:



495372

11           320.01 Definitions, general.—As used in the Florida  
12 Statutes, except as otherwise provided, the term:

13           (36) “Electric motorcycle” means a motorcycle, as defined  
14 in s. 320.01(26), powered solely by an electric motor that draws  
15 current from rechargeable storage batteries, fuel cells, or  
16 other sources of electrical current.

17           (37)~~(36)~~ “Electric vehicle” means a motor vehicle that is  
18 powered solely by an electric motor that draws current from  
19 rechargeable storage batteries, fuel cells, or other sources of  
20 electrical current. The term includes an electric motorcycle  
21 unless otherwise specified.

22           (38) “Plug-in hybrid electric motorcycle” means a  
23 motorcycle, as defined in s. 320.01(26), powered by an internal  
24 combustion engine and an electric motor that draws current from  
25 rechargeable storage batteries, fuel cells, or other sources of  
26 electrical current which are recharged by an energy source  
27 external to the motor vehicle.

28           (39) “Plug-in hybrid electric vehicle” means a motor  
29 vehicle powered by an internal combustion engine and an electric  
30 motor that draws current from rechargeable storage batteries,  
31 fuel cells, or other sources of electrical current which are  
32 recharged by an energy source external to the motor vehicle. The  
33 term includes a plug-in hybrid electric motorcycle unless  
34 otherwise specified.

35           Section 2. Section 320.08001, Florida Statutes, is amended  
36 to read:

37           320.08001 Low-speed, electric, and plug-in hybrid electric  
38 vehicles; license tax.—

39           (1) The license tax for a ~~an electric vehicle or~~ low-speed



495372

40 electric vehicle is the same as that prescribed in s. 320.08 for  
41 a vehicle that is not electrically powered.

42 (2) In addition to the license tax prescribed in s. 320.08,  
43 there is imposed an annual license tax of \$200 on electric  
44 vehicles, except that the additional annual license tax for  
45 electric motorcycles is \$25. Beginning January 1, 2029, the  
46 additional annual license tax shall be \$250, except that the  
47 annual license tax for electric motorcycles shall be \$35.

48 (3) In addition to the license tax prescribed in s. 320.08,  
49 there is imposed an annual license tax of \$50 on plug-in hybrid  
50 electric vehicles, except that the annual license tax for plug-  
51 in hybrid electric motorcycles shall be \$10. Beginning January  
52 1, 2029, the additional annual license tax shall be \$100, except  
53 that the annual license tax for plug-in hybrid electric  
54 motorcycles shall be \$20.

55 (4) Of the proceeds from the additional annual license  
56 taxes imposed under subsections (2) and (3), 64 percent must be  
57 deposited into the State Transportation Trust Fund and 36  
58 percent must be allocated to the county where the vehicle is  
59 registered. Each quarter, the department shall transfer the  
60 funds allocated to a county to the Department of Revenue for  
61 distribution to the board of county commissioners and  
62 municipalities within the county in proportion to the previous  
63 quarter's distribution of the local option fuel taxes authorized  
64 under s. 336.025(1)(a). Local governments shall use funds  
65 received pursuant to this subsection for transportation  
66 expenditures as defined in s. 336.025(7).

67 (5) An electric vehicle or a plug-in hybrid electric  
68 vehicle that uses a battery storage system of up to 5 kilowatt



69 hours is exempt from the additional annual license tax imposed  
70 under this section.

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

74 (7) The registrant of an electric vehicle or a plug-in  
75 hybrid electric vehicle is not entitled to a credit or refund  
76 for the additional annual license tax imposed by subsection (2)  
77 or subsection (3) for any prior year's annual license tax  
78 payments unless the registrant is required by the department to  
79 replace a license plate pursuant to s. 320.08056(8) or the  
80 registrant meets the requirements of s. 320.15(2).

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

86 Section 3. The amendments made by this act to s. 320.08001,  
87 Florida Statutes, shall expire on June 30, 2034, and the text of  
88 that section shall revert to that in existence on June 30, 2024,  
89 except that any amendments to such text enacted other than by  
90 this act shall be preserved and continue to operate to the  
91 extent that such amendments are not dependent upon the portions  
92 of text which expire pursuant to this section.

93 Section 4. Paragraph (b) of subsection (2) of section  
94 320.07, Florida Statutes, is amended to read:

95 320.07 Expiration of registration; renewal required;  
96 penalties.—

97 (2) Registration shall be renewed semiannually, annually,



495372

98 or biennially, as provided in this subsection, during the  
99 applicable renewal period, upon payment of the applicable  
100 license tax amounts required by s. 320.08, service charges  
101 required by s. 320.04, and any additional fees required by law.

102 (b) Any person who owns a motor vehicle or mobile home  
103 registered under s. 320.08(1), (2), (3), (4)(a) or (b), (6),  
104 (7), (8), (9), (10), or (11) may renew the vehicle registration  
105 biennially during the applicable renewal period upon payment of  
106 the 2-year cumulative total of all applicable license tax  
107 amounts required by ss. 320.08 and 320.08001, as applicable, ~~s.~~  
108 ~~320.08~~ and service charges or surcharges required by ss. 320.03,  
109 320.04, 320.0801, 320.08015, 320.0802, 320.0804, 320.0805,  
110 320.08046, and 320.08056 and payment of the 2-year cumulative  
111 total of any additional fees required by law for an annual  
112 registration.

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

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

116 And the title is amended as follows:

117 Delete everything before the enacting clause  
118 and insert:

119 A bill to be entitled  
120 An act relating to license taxes; amending s. 320.01,  
121 F.S.; defining the terms "electric motorcycle," "plug-  
122 in hybrid electric motorcycle," and "plug-in hybrid  
123 electric vehicle"; revising the definition of the term  
124 "electric vehicle"; amending s. 320.08001, F.S.;  
125 imposing specified additional annual license taxes on  
126 electric vehicles and plug-in hybrid electric



495372

127 vehicles; increasing such taxes beginning on a  
128 specified date; providing for the distribution of  
129 proceeds from the additional license taxes; specifying  
130 requirements for the use of the proceeds by local  
131 governments; providing that certain vehicles are  
132 exempt from specified license taxes; providing  
133 applicability; providing that the registrant of an  
134 electric vehicle or a plug-in hybrid electric vehicle  
135 is not entitled to a credit or refund for certain  
136 additional license tax except under certain  
137 conditions; providing for imposition of a specified  
138 delinquent fee; providing for future expiration and  
139 reversion; amending s. 320.07, F.S.; conforming  
140 provisions to changes made by the act; providing an  
141 effective date.