A bill to be entitled
An act relating to license taxes; amending s.
320.08001, F.S.; defining the terms “electric vehicle”
and “plug-in hybrid electric vehicle”; conforming a
provision to changes made by the act; imposing
specified additional annual license taxes on electric
vehicles and plug-in hybrid electric vehicles;
increasing such taxes beginning on a specified date;
authorizing persons and entities to biennially renew
vehicle registrations for electric vehicles and plug-
in hybrid electric vehicles; providing for the
distribution of proceeds from the additional license
taxes; specifying requirements for the use of the
proceeds by local governments; providing that certain
vehicles are exempt from specified license taxes;
providing applicability; providing for future
expiration and reversion; amending s. 320.07, F.S.;
conforming provisions to changes made by the act;
providing an effective date.

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

Section 1. Section 320.08001, Florida Statutes, is amended
to read:
320.08001 Low-speed, electric, and plug-in hybrid electric
vehicles; license tax.—
(1) For purposes of this section, the term:
(a) “Electric vehicle” means a motor vehicle powered solely
by an electric motor that draws current from rechargeable
storage batteries, fuel cells, or other sources of electrical current.

(b) “Plug-in hybrid electric vehicle” means a motor vehicle equipped to be propelled by an internal combustion engine and an electric motor that draws current from rechargeable storage batteries, fuel cells, or other sources of electrical current which are recharged by an energy source external to the motor vehicle.

(2) The license tax for an electric vehicle or low-speed vehicle is the same as that prescribed in s. 320.08 for a vehicle that is not electrically powered.

(3) In addition to the license tax prescribed in s. 320.08, there is imposed an annual license tax of $200 on electric vehicles. Beginning January 1, 2029, the additional annual license tax shall be $250.

(4) In addition to the license tax prescribed in s. 320.08, there is imposed an annual additional license tax of $50 on plug-in hybrid electric vehicles. Beginning January 1, 2029, the additional annual license tax shall be $100.

(5) Any person or entity that registers an electric vehicle or a plug-in hybrid electric vehicle may renew the vehicle registration biennially in accordance with s. 320.07(2)(b).

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

(7) An electric vehicle or a plug-in hybrid electric vehicle that uses a battery storage system of up to 5 kilowatt hours is exempt from the additional annual license tax imposed under this section.

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

Section 2. The amendments made by this act to s. 320.08001, Florida Statutes, expire on June 30, 2034, and the text of that section shall revert to that in existence on June 30, 2024, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 3. Paragraph (b) of subsection (2) of section 320.07, Florida Statutes, is amended to read:

320.07 Expiration of registration; renewal required; penalties.—

(2) Registration shall be renewed semiannually, annually, or biennially, as provided in this subsection, during the applicable renewal period, upon payment of the applicable license tax amounts required by s. 320.08, service charges required by s. 320.04, and any additional fees required by law.

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

Section 4. This act shall take effect July 1, 2024.