By the Committee on Transportation; and Senator Hooper

A bill to be entitled
An act relating to license taxes; amending s. 320.01, F.S.; defining the terms “electric motorcycle,” “plug-in hybrid electric motorcycle,” and “plug-in hybrid electric vehicle”; revising the definition of the term “electric vehicle”; amending s. 320.08001, F.S.; imposing specified additional annual license taxes on electric vehicles and plug-in hybrid electric vehicles; increasing such taxes beginning on a specified date; 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 that the registrant of an electric vehicle or a plug-in hybrid electric vehicle is not entitled to a credit or refund for certain additional license tax except under certain conditions; providing for imposition of a specified delinquent fee; 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. Present subsection (36) and subsections (37) through (45) of section 320.01, Florida Statutes, are redesignated as subsection (37) and subsections (40) through
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(48), respectively, new subsections (36), (38), and (39) are added to that section, and present subsection (36) of that section is amended, to read:

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

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

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

— (38) “Plug-in hybrid electric motorcycle” means a motorcycle, as defined in s. 320.01(26), powered 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.

(39) “Plug-in hybrid electric vehicle” means a motor vehicle powered 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. The term includes a plug-in hybrid electric motorcycle unless otherwise specified.

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

CODING: Words struck are deletions; words underlined are additions.
320.08001 Low-speed, electric, and plug-in hybrid electric vehicles; license tax.—

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

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

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

(4) Of the proceeds from the additional annual license taxes imposed under subsections (2) and (3), 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).

(5) 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.

(6) The additional annual 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.

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

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

Section 3. The amendments made by this act to s. 320.08001, Florida Statutes, shall 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 4. 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, s. 320.08 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 5. This act shall take effect July 1, 2024.