

1 A bill to be entitled
 2 An act relating to natural gas fuel taxes; amending s.
 3 206.9952, F.S.; extending the expiration date for
 4 levying penalties on natural gas retailers that do not
 5 have licenses; conforming provisions to changes made
 6 by the act; amending s. 206.9955, F.S.; delaying the
 7 effective date of certain taxes on natural gas fuel;
 8 amending s. 206.996, F.S.; conforming a provision to
 9 changes made by the act; providing an effective date.

10
 11 Be It Enacted by the Legislature of the State of Florida:

12
 13 Section 1. Subsections (3) and (8) of section 206.9952,
 14 Florida Statutes, are amended to read:

15 206.9952 Application for license as a natural gas fuel
 16 retailer.—

17 (3) (a) Any person who acts as a natural gas retailer and
 18 does not hold a valid natural gas fuel retailer license shall
 19 pay a penalty of \$200 for each month of operation without a
 20 license. This paragraph expires December 31, 2023 ~~2018~~.

21 (b) Effective January 1, 2024 ~~2019~~, any person who acts as
 22 a natural gas fuel retailer and does not hold a valid natural
 23 gas fuel retailer license shall pay a penalty of 25 percent of
 24 the tax assessed on the total purchases made during the
 25 unlicensed period.

HB 647

2018

26 (8) With the exception of a state or federal agency or a
27 political subdivision licensed under this chapter, each person,
28 as defined in this part, who operates as a natural gas fuel
29 retailer shall report monthly to the department and pay a tax on
30 all natural gas fuel purchases beginning January 1, 2024 ~~2019~~.

31 Section 2. Subsection (2) of section 206.9955, Florida
32 Statutes, is amended to read:

33 206.9955 Levy of natural gas fuel tax.—

34 (2) Effective January 1, 2024 ~~2019~~, the following taxes
35 shall be imposed:

36 (a) An excise tax of 4 cents upon each motor fuel
37 equivalent gallon of natural gas fuel.

38 (b) An additional tax of 1 cent upon each motor fuel
39 equivalent gallon of natural gas fuel, which is designated as
40 the "ninth-cent fuel tax."

41 (c) An additional tax of 1 cent on each motor fuel
42 equivalent gallon of natural gas fuel by each county, which is
43 designated as the "local option fuel tax."

44 (d) An additional tax on each motor fuel equivalent gallon
45 of natural gas fuel, which is designated as the "State
46 Comprehensive Enhanced Transportation System Tax," at a rate
47 determined pursuant to this paragraph. Each calendar year, the
48 department shall determine the tax rate applicable to the sale
49 of natural gas fuel for the following 12-month period beginning
50 January 1, rounded to the nearest tenth of a cent, by adjusting

51 the initially established tax rate of 5.8 cents per gallon by
52 the percentage change in the average of the Consumer Price Index
53 issued by the United States Department of Labor for the most
54 recent 12-month period ending September 30.

55 (e)1. An additional tax is imposed on each motor fuel
56 equivalent gallon of natural gas fuel for the privilege of
57 selling natural gas fuel. Each calendar year, the department
58 shall determine the tax rate applicable to the sale of natural
59 gas fuel, rounded to the nearest tenth of a cent, for the
60 following 12-month period beginning January 1. The tax rate is
61 calculated by adjusting the initially established tax rate of
62 9.2 cents per gallon by the percentage change in the average of
63 the Consumer Price Index issued by the United States Department
64 of Labor for the most recent 12-month period ending September
65 30.

66 2. The department is authorized to adopt rules and publish
67 forms to administer this paragraph.

68 Section 3. Subsection (1) of section 206.996, Florida
69 Statutes, is amended to read:

70 206.996 Monthly reports by natural gas fuel retailers;
71 deductions.—

72 (1) For the purpose of determining the amount of taxes
73 imposed by s. 206.9955, each natural gas fuel retailer shall
74 file beginning with February 2024 ~~2019~~, and each month
75 thereafter, no later than the 20th day of each month, monthly

76 reports electronically with the department showing information
77 on inventory, purchases, nontaxable disposals, taxable uses, and
78 taxable sales in gallons of natural gas fuel for the preceding
79 month. However, if the 20th day of the month falls on a
80 Saturday, Sunday, or federal or state legal holiday, a return
81 must be accepted if it is electronically filed on the next
82 succeeding business day. The reports must include, or be
83 verified by, a written declaration stating that such report is
84 made under the penalties of perjury. The natural gas fuel
85 retailer shall deduct from the amount of taxes shown by the
86 report to be payable an amount equivalent to 0.67 percent of the
87 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
88 which deduction is allowed to the natural gas fuel retailer to
89 compensate it for services rendered and expenses incurred in
90 complying with the requirements of this part. This allowance is
91 not deductible unless payment of applicable taxes is made on or
92 before the 20th day of the month. This subsection may not be
93 construed as authorizing a deduction from the constitutional
94 fuel tax or the fuel sales tax.

95 Section 4. This act shall take effect July 1, 2018.