

1                                   A bill to be entitled  
 2           An act relating to fuel sales tax; amending s. 206.41,  
 3           F.S.; deleting the annual indexing of fuel sales tax  
 4           rates; providing an effective date.

5  
 6   Be It Enacted by the Legislature of the State of Florida:

7  
 8           Section 1. Paragraph (g) of subsection (1) of section  
 9   206.41, Florida Statutes, is amended to read:

10           206.41 State taxes imposed on motor fuel.—

11           (1) The following taxes are imposed on motor fuel under  
 12   the circumstances described in subsection (6):

13           (g)~~1.~~ An additional tax is imposed on each net gallon of  
 14   motor fuel, which tax is on the privilege of selling motor fuel  
 15   and which is designated the "fuel sales tax," at a rate  
 16   determined pursuant to this paragraph. ~~Before January 1 of 1997,~~  
 17   ~~and of each year thereafter, the department shall determine the~~  
 18   ~~tax rate applicable to the sale of fuel for the forthcoming 12-~~  
 19   ~~month period beginning January 1, rounded to the nearest tenth~~  
 20   ~~of a cent, by adjusting the initially established tax rate of~~  
 21   ~~6.9 cents per gallon by the percentage change in the average of~~  
 22   ~~the Consumer Price Index issued by the United States Department~~  
 23   ~~of Labor for the most recent 12-month period ending September~~  
 24   ~~30, compared to the base year average, which is the average for~~  
 25   ~~the 12-month period ending September 30, 1989. However, The tax~~

HB 6083

2022

26 | rate shall ~~not~~ be ~~lower than~~ 6.9 cents per gallon.

27 |       ~~2. The department is authorized to adopt rules and adopt~~  
28 | ~~such forms as may be necessary for the administration of this~~  
29 | ~~paragraph.~~

30 |       ~~3. The department shall notify each terminal supplier,~~  
31 | ~~position holder, wholesaler, and importer of the tax rate~~  
32 | ~~applicable under this paragraph for the 12-month period~~  
33 | ~~beginning January 1.~~

34 |       Section 2. This act shall take effect July 1, 2022.