

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.

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

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

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

(3)(a) Any person who acts as a natural gas retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of \$200 for each month of operation without a license. This paragraph expires December 31, 2025 ~~2023~~.

(b) Effective January 1, 2026 ~~2024~~, any person who acts as a natural gas fuel retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of 25 percent of the tax assessed on the total purchases made during the unlicensed period.

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, 2026 ~~2024~~.

31 Section 2. Section 206.9955, Florida Statutes, is amended  
 32 to read:

33 206.9955 Levy of natural gas fuel tax.—

34 (1) The motor fuel equivalent gallon means the following  
 35 for:

36 (a) Compressed natural gas gallon: 5.66 pounds, or per  
 37 each 126.67 cubic feet.

38 (b) Liquefied natural gas gallon: 6.06 pounds.

39 (c) Liquefied petroleum gas gallon: 1.35 gallons.

40 (2) Effective January 1, 2026 ~~2024~~, the following taxes  
 41 shall be imposed:

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

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

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

50 (d) An additional tax on each motor fuel equivalent gallon

51 of natural gas fuel, which is designated as the "State  
52 Comprehensive Enhanced Transportation System Tax," at a rate  
53 determined pursuant to this paragraph. Before January 1, 2026  
54 ~~2024~~, and each year thereafter, the department shall determine  
55 the tax rate applicable to the sale of natural gas fuel for the  
56 following 12-month period beginning January 1, rounded to the  
57 nearest tenth of a cent, by adjusting the tax rate of 5.8 cents  
58 per gallon by the percentage change in the average of the  
59 Consumer Price Index issued by the United States Department of  
60 Labor for the most recent 12-month period ending September 30,  
61 compared to the base year average, which is the average for the  
62 12-month period ending September 30, 2013.

63 (e)1. An additional tax is imposed on each motor fuel  
64 equivalent gallon of natural gas fuel for the privilege of  
65 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each  
66 year thereafter, the department shall determine the tax rate  
67 applicable to the sale of natural gas fuel, rounded to the  
68 nearest tenth of a cent, for the following 12-month period  
69 beginning January 1, by adjusting the tax rate of 9.2 cents per  
70 gallon by the percentage change in the average of the Consumer  
71 Price Index issued by the United States Department of Labor for  
72 the most recent 12-month period ending September 30, compared to  
73 the base year average, which is the average for the 12-month  
74 period ending September 30, 2013.

75 2. The department is authorized to adopt rules and publish

76 forms to administer this paragraph.

77 (3) Unless otherwise provided by this chapter, the taxes  
 78 specified in subsection (2) are imposed on natural gas fuel when  
 79 it is placed into the fuel supply tank of a motor vehicle as  
 80 defined in s. 206.01(23). The person liable for payment of the  
 81 taxes imposed by this section is the person selling or supplying  
 82 the natural gas fuel to the end user, for use in the fuel supply  
 83 tank of a motor vehicle as defined in s. 206.01(23).

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

86 206.996 Monthly reports by natural gas fuel retailers;  
 87 deductions.—

88 (1) For the purpose of determining the amount of taxes  
 89 imposed by s. 206.9955, each natural gas fuel retailer shall  
 90 file beginning with February 2026 ~~2024~~, and each month  
 91 thereafter, no later than the 20th day of each month, monthly  
 92 reports electronically with the department showing information  
 93 on inventory, purchases, nontaxable disposals, taxable uses, and  
 94 taxable sales in gallons of natural gas fuel for the preceding  
 95 month. However, if the 20th day of the month falls on a  
 96 Saturday, Sunday, or federal or state legal holiday, a return  
 97 must be accepted if it is electronically filed on the next  
 98 succeeding business day. The reports must include, or be  
 99 verified by, a written declaration stating that such report is  
 100 made under the penalties of perjury. The natural gas fuel

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101 retailer shall deduct from the amount of taxes shown by the  
102 report to be payable an amount equivalent to 0.67 percent of the  
103 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),  
104 which deduction is allowed to the natural gas fuel retailer to  
105 compensate it for services rendered and expenses incurred in  
106 complying with the requirements of this part. This allowance is  
107 not deductible unless payment of applicable taxes is made on or  
108 before the 20th day of the month. This subsection may not be  
109 construed as authorizing a deduction from the constitutional  
110 fuel tax or the fuel sales tax.

111 Section 4. This act shall take effect July 1, 2023.