

CHAPTER 2013-142

Committee Substitute for House Bill No. 633

An act relating to biodiesel fuel; amending s. 206.02, F.S.; exempting municipalities, counties, and school districts that manufacture biodiesel fuel from certain reporting, bonding, and licensing requirements; amending s. 206.874, F.S.; requiring municipalities, counties, and school districts that manufacture biodiesel fuel to file certain returns and remit certain taxes; providing an effective date.

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

Section 1. Subsection (5) of section 206.02, Florida Statutes, is amended to read:

206.02 Application for license; temporary license; terminal suppliers, importers, exporters, blenders, biodiesel manufacturers, and wholesalers.

(5) Each biodiesel manufacturer must meet the reporting, bonding, and licensing requirements ~~prescribed~~ for wholesalers under by this chapter. This subsection does not apply to a municipality, county, or school district that manufactures biodiesel fuel solely for use by the municipality, county, or school district.

Section 2. Paragraph (b) of subsection (4) of section 206.874, Florida Statutes, is amended to read:

206.874 Exemptions.—

(4)

(b) A municipality, county, or school district that manufactures biodiesel fuel solely for use by the municipality, county, or school district and local government users of diesel fuel ~~are~~ shall be required to file a return accounting for biodiesel fuel manufacturing, diesel fuel acquisitions, inventory, and use, and remit a tax equal to 3 cents of the 4-cent tax required under s. 206.87(1)(a), plus the taxes required under s. 206.87(1)(b), (c), and (d) each month to the department.

Section 3. This act shall take effect July 1, 2013.

Approved by the Governor June 7, 2013.

Filed in Office Secretary of State June 7, 2013.