

1                                   A bill to be entitled  
 2           An act relating to the impact of electric vehicles and  
 3           plug-in hybrid electric vehicles on state revenues and  
 4           state trust funds; amending s. 216.137, F.S.;  
 5           requiring the Revenue Estimating Conference to adopt  
 6           an estimate of certain sales tax collections for  
 7           specified state fiscal years; requiring the estimate  
 8           to be transmitted to the Department of Revenue by  
 9           specified dates; providing for future repeal; amending  
 10          s. 212.20, F.S.; requiring the Department of Revenue  
 11          to make monthly distributions to the State  
 12          Transportation Trust Fund; providing for future  
 13          repeal; providing legislative findings; requiring the  
 14          Department of Transportation and the Department of  
 15          Revenue to provide assistance to the Office of  
 16          Economic and Demographic Research in developing a  
 17          specified report; requiring the Office of Economic and  
 18          Demographic Research to provide such report to the  
 19          Governor and Legislature by a certain date; requiring  
 20          the Legislature to use such report for certain  
 21          considerations; defining the terms "electric vehicle"  
 22          and "plug-in hybrid electric vehicle"; providing an  
 23          effective date.

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

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Section 1. Subsection (4) is added to section 216.137, Florida Statutes, to read:

216.137 Sessions of consensus estimating conferences; workpapers.—

(4) SPECIAL ESTIMATING SESSION.—

(a) By June 1, 2024, and June 1, 2025, the Revenue Estimating Conference shall estimate the impact on the General Revenue Fund in fiscal years 2024-2025 and 2025-2026, respectively, of the sales tax levied by s. 212.05(1)(e)1.c. on the sale of electricity that is used to charge electric vehicles as defined in s. 320.01(36). The Revenue Estimating Conference must provide such estimate to the Department of Revenue no later than the June 10 preceding the start of the applicable fiscal year.

(b) This subsection is repealed June 30, 2026.

Section 2. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and ss. 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)

51 and (2) (b) shall be distributed as follows:

52 1. In any fiscal year, the greater of \$500 million, minus  
 53 an amount equal to 4.6 percent of the proceeds of the taxes  
 54 collected pursuant to chapter 201, or 5.2 percent of all other  
 55 taxes and fees imposed pursuant to this chapter or remitted  
 56 pursuant to s. 202.18(1)(b) and (2) (b) shall be deposited in  
 57 monthly installments into the General Revenue Fund.

58 2. After the distribution under subparagraph 1., 8.9744  
 59 percent of the amount remitted by a sales tax dealer located  
 60 within a participating county pursuant to s. 218.61 shall be  
 61 transferred into the Local Government Half-cent Sales Tax  
 62 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
 63 transferred shall be reduced by 0.1 percent, and the department  
 64 shall distribute this amount to the Public Employees Relations  
 65 Commission Trust Fund less \$5,000 each month, which shall be  
 66 added to the amount calculated in subparagraph 3. and  
 67 distributed accordingly.

68 3. After the distribution under subparagraphs 1. and 2.,  
 69 0.0966 percent shall be transferred to the Local Government  
 70 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
 71 to s. 218.65.

72 4. After the distributions under subparagraphs 1., 2., and  
 73 3., 2.0810 percent of the available proceeds shall be  
 74 transferred monthly to the Revenue Sharing Trust Fund for  
 75 Counties pursuant to s. 218.215.

76           5. After the distributions under subparagraphs 1., 2., and  
 77 3., 1.3653 percent of the available proceeds shall be  
 78 transferred monthly to the Revenue Sharing Trust Fund for  
 79 Municipalities pursuant to s. 218.215. If the total revenue to  
 80 be distributed pursuant to this subparagraph is at least as  
 81 great as the amount due from the Revenue Sharing Trust Fund for  
 82 Municipalities and the former Municipal Financial Assistance  
 83 Trust Fund in state fiscal year 1999-2000, no municipality shall  
 84 receive less than the amount due from the Revenue Sharing Trust  
 85 Fund for Municipalities and the former Municipal Financial  
 86 Assistance Trust Fund in state fiscal year 1999-2000. If the  
 87 total proceeds to be distributed are less than the amount  
 88 received in combination from the Revenue Sharing Trust Fund for  
 89 Municipalities and the former Municipal Financial Assistance  
 90 Trust Fund in state fiscal year 1999-2000, each municipality  
 91 shall receive an amount proportionate to the amount it was due  
 92 in state fiscal year 1999-2000.

93           6. Of the remaining proceeds:

94           a. In each fiscal year, the sum of \$29,915,500 shall be  
 95 divided into as many equal parts as there are counties in the  
 96 state, and one part shall be distributed to each county. The  
 97 distribution among the several counties must begin each fiscal  
 98 year on or before January 5th and continue monthly for a total  
 99 of 4 months. If a local or special law required that any moneys  
 100 accruing to a county in fiscal year 1999-2000 under the then-

101 existing provisions of s. 550.135 be paid directly to the  
102 district school board, special district, or a municipal  
103 government, such payment must continue until the local or  
104 special law is amended or repealed. The state covenants with  
105 holders of bonds or other instruments of indebtedness issued by  
106 local governments, special districts, or district school boards  
107 before July 1, 2000, that it is not the intent of this  
108 subparagraph to adversely affect the rights of those holders or  
109 relieve local governments, special districts, or district school  
110 boards of the duty to meet their obligations as a result of  
111 previous pledges or assignments or trusts entered into which  
112 obligated funds received from the distribution to county  
113 governments under then-existing s. 550.135. This distribution  
114 specifically is in lieu of funds distributed under s. 550.135  
115 before July 1, 2000.

116       b. The department shall distribute \$166,667 monthly to  
117 each applicant certified as a facility for a new or retained  
118 professional sports franchise pursuant to s. 288.1162. Up to  
119 \$41,667 shall be distributed monthly by the department to each  
120 certified applicant as defined in s. 288.11621 for a facility  
121 for a spring training franchise. However, not more than \$416,670  
122 may be distributed monthly in the aggregate to all certified  
123 applicants for facilities for spring training franchises.  
124 Distributions begin 60 days after such certification and  
125 continue for not more than 30 years, except as otherwise

126 provided in s. 288.11621. A certified applicant identified in  
127 this sub-subparagraph may not receive more in distributions than  
128 expended by the applicant for the public purposes provided in s.  
129 288.1162(5) or s. 288.11621(3).

130 c. The department shall distribute up to \$83,333 monthly  
131 to each certified applicant as defined in s. 288.11631 for a  
132 facility used by a single spring training franchise, or up to  
133 \$166,667 monthly to each certified applicant as defined in s.  
134 288.11631 for a facility used by more than one spring training  
135 franchise. Monthly distributions begin 60 days after such  
136 certification or July 1, 2016, whichever is later, and continue  
137 for not more than 20 years to each certified applicant as  
138 defined in s. 288.11631 for a facility used by a single spring  
139 training franchise or not more than 25 years to each certified  
140 applicant as defined in s. 288.11631 for a facility used by more  
141 than one spring training franchise. A certified applicant  
142 identified in this sub-subparagraph may not receive more in  
143 distributions than expended by the applicant for the public  
144 purposes provided in s. 288.11631(3).

145 d. The department shall distribute \$15,333 monthly to the  
146 State Transportation Trust Fund.

147 e.(I) On or before July 25, 2021, August 25, 2021, and  
148 September 25, 2021, the department shall distribute \$324,533,334  
149 in each of those months to the Unemployment Compensation Trust  
150 Fund, less an adjustment for refunds issued from the General

151 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the  
152 distribution. The adjustments made by the department to the  
153 total distributions shall be equal to the total refunds made  
154 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be  
155 subtracted from any single distribution exceeds the  
156 distribution, the department may not make that distribution and  
157 must subtract the remaining balance from the next distribution.

158 (II) Beginning July 2022, and on or before the 25th day of  
159 each month, the department shall distribute \$90 million monthly  
160 to the Unemployment Compensation Trust Fund.

161 (III) If the ending balance of the Unemployment  
162 Compensation Trust Fund exceeds \$4,071,519,600 on the last day  
163 of any month, as determined from United States Department of the  
164 Treasury data, the Office of Economic and Demographic Research  
165 shall certify to the department that the ending balance of the  
166 trust fund exceeds such amount.

167 (IV) This sub-subparagraph is repealed, and the department  
168 shall end monthly distributions under sub-sub-subparagraph (II),  
169 on the date the department receives certification under sub-sub-  
170 subparagraph (III).

171 f. Beginning July 1, 2023, in each fiscal year, the  
172 department shall distribute \$27.5 million to the Florida  
173 Agricultural Promotional Campaign Trust Fund under s. 571.26,  
174 for further distribution in accordance with s. 571.265. This  
175 sub-subparagraph is repealed June 30, 2025.

176 g. Beginning July 2024, and on or before the 25<sup>th</sup> day of  
177 each month thereafter, the department shall distribute to the  
178 State Transportation Trust Fund one-twelfth of the amount  
179 estimated by the Revenue Estimating Conference pursuant to s.  
180 216.137(4) for that state fiscal year. This sub-subparagraph is  
181 repealed June 30, 2026.

182 7. All other proceeds must remain in the General Revenue  
183 Fund.

184 Section 3. (1) The Legislature recognizes that the  
185 continued adoption of electric vehicles and plug-in hybrid  
186 electric vehicles will have significant effects on state tax  
187 collections and the State Transportation Trust Fund over the  
188 coming years. To better understand these effects, the  
189 Legislature finds the following actions are necessary:

190 (a) The Legislative Office of Economic and Demographic  
191 Research shall produce a report that estimates the long-term  
192 impact on the State Transportation Trust Fund, the impact on  
193 sales tax and gross receipts tax revenues expected to result  
194 from the continuing adoption of electric vehicles and plug-in  
195 hybrid electric vehicles in the state, and the percentage of  
196 users that utilize residential charging stations rather than  
197 commercial charging stations. The report must also consider  
198 federal policies that incentivize or promote electric vehicles  
199 and the impact of such policies on the speed of continued  
200 adoption of such vehicles.



201        (b) The Department of Transportation and the Department of  
202 Revenue shall provide assistance to the Office of Economic and  
203 Demographic Research in producing the report required by  
204 paragraph (a).

205        (c) The report required by paragraph (a) shall be  
206 submitted to the Governor, the President of the Senate, and the  
207 Speaker of the House of Representatives by January 15, 2025, and  
208 shall be used by the 2025 Legislature to consider potential  
209 policy changes needed to address the long-term impact on the  
210 State Transportation Trust Fund from the continuing adoption of  
211 electric vehicles and plug-in hybrid electric vehicles.

212        (2) For purposes of this section, the term:

213        (a) "Electric vehicle" means a motor vehicle that is  
214 solely powered by an electric motor that draws current from  
215 rechargeable storage batteries, fuel cells, or other sources of  
216 electrical current.

217        (b) "Plug-in hybrid electric vehicle" means a motor  
218 vehicle equipped to be propelled by an internal combustion  
219 engine and an electric motor that draws current from  
220 rechargeable storage batteries, fuel cells, or other sources of  
221 electrical current that are recharged by an energy source  
222 external to the motor vehicle.

223        Section 4. This act shall take effect upon becoming a law.