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Florida Senate & House of Representatives

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By Senator Kirkpatrick

A bill to be entitled

An act relating to motor vehicles; amending s. 320.02, F.S.; providing prerequisites to titling and registration of motor vehicles not manufactured in accordance with specified federal laws; providing an effective date.

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

Section 1. Subsection (9) of section 320.02, Florida Statutes, 1986 Supplement, is amended to read:

320.02 Registration required; application for registration; forms.--

(9) ~~Before~~ A motor vehicle which has not been manufactured in accordance with the federal Clean Air Act and the federal Motor Vehicle Safety Act;

(a) May not be sold to a consumer and titled and registered in this state until it is modified to meet or exceed the minimum compliance standards of those acts. The motor vehicle must be certified by way of a release of the bond posted with the United States Customs Service as required upon entry of the vehicle into this country by the United States Department of Transportation and the United States Environmental Protection Agency to be in compliance with these federal standards. However, the dealer or owner is not required to wait for certification prior to applying for title and registration of the vehicle.

(b) The dealer or owner, together with the shop making the required modifications, must certify that such modifications have been made and that application for certification from such federal agencies has been made. A

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1 copy of the application for certification must accompany the
2 application for title and registration. The proof of
3 ownership required in titling and registering a vehicle must
4 be in the English language or a translation must be attached
5 thereto.

6
7 By titling and registering vehicles in accordance with this
8 subsection, the department in no way warrants that proper
9 modifications have been made. ~~can-be-sold-to-a-consumer-and~~
10 ~~titled-and-registered-in-this-state,-the-motor-vehicle-must-be~~
11 ~~certified-by-the-United-States-Customs-Service-or-the-United~~
12 ~~States-Department-of-Transportation-and-the-United-States~~
13 ~~Environmental-Protection-Agency-to-be-in-compliance-with-these~~
14 ~~federal-standards;--A-vehicle-which-is-registered-pursuant-to~~
15 ~~this-subsection-shall-not-be-titled-as-a-new-motor-vehicle;~~

16 Section 2. This act shall take effect upon becoming a
17 law.

18
19 *****

20
21 SENATE SUMMARY

22 Provides prerequisites to titling and registration of
23 motor vehicles that are not manufactured in accordance
24 with the federal Clean Air Act and the federal Motor
25 Vehicle Safety Act.
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By the Committee on Transportation and Representative Burnsed

This publication was produced at an average cost of 1.5 cents per single page in compliance with the Rules and for the information of members of the Legislature and the public.

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A bill to be entitled

An act relating to motor vehicles; transferring the fuel use tax functions of the Department of Revenue to the Department of Highway Safety and Motor Vehicles; amending ss. 72.011, 72.031, and 120.575, F.S., relating to actions in circuit court to contest tax assessments and administrative proceedings related thereto, to include the Department of Highway Safety and Motor Vehicles with respect to assessments under chapter 207; amending s. 206.877, F.S.; correcting references; amending s. 207.002, F.S.; providing definitions; amending ss. 207.004, 207.007, 207.011, 207.013, 207.023, and 207.029, F.S.; exempting certain Florida-based commercial vehicles from registration requirements and delinquency penalty provisions; revising references to the department and including references to chapter 320; providing for audit procedures; amending s. 207.025, F.S.; providing for exchange of information with other states; amending s. 207.026, F.S.; deleting an obsolete reference; amending s. 207.028, F.S.; authorizing cooperative reciprocal agreements with other states for the administration of the fuel use tax; amending ss. 213.05 and 213.053, F.S., relating to Department of Revenue responsibilities and confidentiality, to delete references to chapter 207; amending s. 316.545, F.S., relating to enforcement of chapter 207,

1	to conform; amending ss. 316.605 and 320.0706,	
2	F.S.; revising provisions relating to display	1.19
3	of license plates on trucks; amending s.	
4	320.01, F.S.; providing definitions; amending	1.20
5	s. 320.02, F.S.; requiring proof of certain	1.22
6	required insurance at time of registration;	
7	providing for suspension of registration for	
8	failure to maintain required insurance;	1.24
9	requiring certain notice of cancellation;	
10	amending ss. 320.055, 320.0843, 320.105,	
11	320.14, and 322.04, F.S.; correcting cross-	1.25
12	references; clarifying language; amending s.	
13	320.06, F.S.; specifying that certain license	1.27
14	plates be imprinted with the word "Restricted";	
15	amending s. 320.0609, F.S.; specifying	1.28
16	application of certain refund provisions to	
17	vehicles registered under the International	
18	Registration Plan; amending s. 320.07, F.S.;	1.29
19	specifying that certain persons assessed a	
20	penalty for failure to have a valid	1.30
21	registration certificate are not subject to a	
22	delinquent fee if they obtain a certificate	1.31
23	within a specified period; amending s.	
24	320.0715, F.S.; requiring carriers registered	
25	under the International Registration Plan to	1.32
26	maintain certain records; amending s. 320.08,	
27	F.S.; revising provisions relating to license	1.33
28	taxes for trucks, commercial trucks and truck	
29	tractors, semitrailers, and trailers; creating	
30	s. 320.405, F.S.; providing for inspection of	1.35
31	records in connection with certain vehicle	

1	license taxes; providing for hearings;	1.36
2	providing for enforcement of assessments;	
3	creating s. 320.406, F.S.; authorizing the	1.37
4	department to estimate taxes due from motor	
5	carriers under certain conditions; creating s.	
6	320.407, F.S., providing for suits for unpaid	1.38
7	taxes; providing certain penalties; creating s.	
8	320.408, F.S.; providing for warrants for	1.39
9	unpaid taxes and penalties, creating s.	
10	320.409, F.S., providing for liens for unpaid	1.40
11	taxes and penalties; creating s. 320.411, F.S.;	
12	providing requirements with respect to	1.41
13	officer's sale of property or franchise;	
14	creating s. 320.412, F.S.; requiring the	
15	department to furnish certificates of liens;	1.42
16	creating s. 320.413, F.S.; specifying	
17	requirements relating to discontinuance or	1.43
18	transfer of business of a motor carrier or	
19	change of address, providing liability of	1.44
20	purchaser or transferee; creating s. 320.414,	
21	F.S., providing that certain violators may be	1.45
22	restrained and enjoined from operating a	
23	commercial motor vehicle, creating s. 320.415,	1.46
24	F.S.; providing authority of the Department of	1.47
25	Highway Safety and Motor Vehicles, the	
26	Department of Agriculture and Consumer	1.48
27	Services, and the Department of Transportation	1.49
28	to inspect vehicles and seize property,	
29	creating s. 320.416, F.S., providing for	
30	cooperation of other state agencies; creating	1.51
31	s. 320.417, F.S.; providing for actions to	

1	foreclose liens; amending s. 320.57, F.S.;	
2	adding commercial truck and trailer	1.52
3	combinations to a penalty provision for	
4	excessive gross vehicle weight; amending s.	1.53
5	324.171, F.S., relating to self-insurers, and	1.54
6	s. 627.7415, F.S., relating to additional	
7	liability coverage, to include reference to	1.55
8	commercial motor vehicles as defined under	
9	chapter 320; providing effective dates.	1.56
10		
11	Be It Enacted by the Legislature of the State of Florida:	1:enc
12		
13	Section 1. <u>The fuel use tax function and all functions</u>	1.57
14	<u>directly linked to and solely a part of the administration of</u>	1.59
15	<u>fuel use tax by the Department of Revenue, and all statutory</u>	1.60
16	<u>powers, duties, records, personnel, property, and unexpended</u>	
17	<u>balances of appropriations, allocations, or other funds</u>	1.61
18	<u>related thereto, are transferred to the Department of Highway</u>	1.62
19	<u>Safety and Motor Vehicles and assigned to the Division of</u>	1.63
20	<u>Motor Vehicles.</u>	1.64
21	Section 2. Subsections (2) and (3) of section 72.011,	1.65
22	Florida Statutes, are amended to read:	1.66
23	72.011 Jurisdiction of circuit courts in specific tax	1.68
24	matters; administrative hearings and appeals: time for	1.69
25	commencing action; parties; deposits.--	1.70
26	(2) No action may be brought to contest an assessment	1.72
27	of any tax, interest, or penalty assessed under a section or	1.74
28	chapter specified in subsection (1) after 60 days from the	1.75
29	date the assessment becomes final. The Department of Revenue	1.77
30	<u>or, with respect to assessments under chapter 207, the</u>	
31	<u>Department of Highway Safety and Motor Vehicles, shall</u>	1.78

1	establish by rule when an assessment becomes final for	1.79
2	purposes of this section and a procedure by which a taxpayer	1.81
3	shall be notified of the assessment. It is not necessary for	1.82
4	the <u>applicable</u> department to file or docket any assessment	
5	with the agency clerk in order for such assessment to become	1.83
6	final for purposes of an action initiated pursuant to this	1.84
7	chapter or chapter 120.	
8	(3) In any action filed in circuit court contesting	2.2
9	the legality of any tax, interest, or penalty assessed under a	2.4
10	section or chapter specified in subsection (1), the plaintiff	2.5
11	must:	
12	(a) Pay to the <u>applicable</u> department the amount of the	1:1us
13	tax, penalty, and accrued interest assessed by <u>such</u> the	2.8
14	department which is not being contested by the taxpayer; and	2.9
15	either	
16	(b)1. Tender into the registry of the court with the	2.13
17	complaint the amount of the contested assessment complained	2.14
18	of, including penalties and accrued interest, unless this	
19	requirement is waived in writing by the executive director of	2.15
20	the <u>applicable</u> department; or	2.16
21	2. File with the complaint a cash bond or a surety	2.19
22	bond for the amount of the contested assessment endorsed by a	2.21
23	surety company authorized to do business in this state, or by	2.22
24	any other security arrangement as may be approved by the	
25	court, and conditioned upon payment in full of the judgment,	2.23
26	including the taxes, costs, penalties, and interest, unless	2.24
27	this requirement is waived in writing by the executive	
28	director of the <u>applicable</u> department.	2.25
29		
30	Failure to pay the uncontested amount as required in paragraph	2 26
31	(a) shall result in the dismissal of the action and imposition	2.27

1	of an additional penalty in the amount of 25 percent of the	2.28
2	tax assessed.	
3	Section 3. Section 72.031, Florida Statutes, is	2.29
4	amended to read:	
5	72.031 Actions under s. 72.011(1); parties; service of	2.30
6	process.--	
7	(1) In any action brought in circuit court pursuant to	2.31
8	s. 72.011(1), the person initiating the action shall be the	2.32
9	plaintiff and the Department of Revenue shall be the	2.33
10	<u>defendant, except that for actions contesting an assessment</u>	
11	<u>under chapter 207 the Department of Highway Safety and Motor</u>	2.34
12	<u>Vehicles shall be the defendant.</u> It shall not be necessary	2.35
13	for the Governor and Cabinet, constituting the Department of	
14	Revenue, to be named as party defendants or named separately	2.37
15	as individual parties; nor shall it be necessary for the	2.38
16	executive director of the department to be named as an	
17	individual party.	
18	(2) Service of process on the <u>applicable</u> department	2.39
19	shall be perfected by service pursuant to s. 48.111,	2.41
20	notwithstanding the provisions of s. 48.121.	2.42
21	Section 4. Section 120.575, Florida Statutes, is	2.43
22	amended to read:	
23	120.575 Taxpayer contest proceedings.--	2.44
24	(1) In any administrative proceeding brought pursuant	2.45
25	to chapter 120 as authorized in s. 72.011(1), the taxpayer or	2.46
26	other substantially affected party shall be designated the	
27	"petitioner" and the Department of Revenue shall be designated	2.47
28	the <u>"respondent," except that for actions contesting an</u>	2.48
29	<u>assessment under chapter 207 the Department of Highway Safety</u>	
30	<u>and Motor Vehicles shall be designated the "respondent."</u>	2.49
31		

1	(2) In any administrative proceeding brought pursuant	2.51
2	to s. 120.57, the <u>applicable</u> department's burden of proof,	2.52
3	except as otherwise specifically provided by general law,	2.53
4	shall be limited to a showing that an assessment has been made	2.54
5	against the taxpayer and the factual and legal grounds upon	
6	which the <u>applicable</u> department made the assessment.	2.56
7	(3)(a) Before a taxpayer may file a petition under	2.57
8	this chapter, he shall pay to the <u>applicable</u> department the	2.58
9	amount of taxes, penalties, and accrued interest assessed by	2.59
10	<u>that</u> the department which are not being contested by the	2.61
11	taxpayer. Failure to pay the uncontested amount shall result	2.62
12	in the dismissal of the action and imposition of an additional	2.63
13	penalty of 25 percent of the amount taxed.	
14	(b) The requirements of s. 72.011(2) and (3)(a) are	2.64
15	jurisdictional for any action under this chapter to contest an	2.65
16	assessment by the Department of Revenue <u>or by the Department</u>	2.66
17	<u>of Highway Safety and Motor Vehicles</u>	
18	Section 5. Effective September 1, 1988, paragraph (a)	2.67
19	of subsection (1) of section 206.877, Florida Statutes, 1986	2.68
20	Supplement, is amended to read:	2.69
21	206.877 Motor vehicles fueled by liquefied petroleum	2.70
22	gas or compressed natural gas; payment of annual decal fees in	2.71
23	lieu of tax.--	
24	(1) The tax imposed by s. 206.87 does not apply to	2.72
25	motor vehicles licensed in this state pursuant to chapter 320	2.73
26	which are powered by alternative fuels and for which valid	2.74
27	decals have been acquired as provided in this section.	2.75
28	(a) The owners or operators of such vehicles shall, in	2.76
29	lieu of the excise tax imposed by this part, pay an annual	2.79
30		
31		

1	decals fee on each such motor vehicle in accordance with the			2.81
2	following rate schedule:			2.82
3				2.84
4			<u>Fee for each cent</u>	3.1
5			<u>of tax imposed</u>	3.2
6	<u>Class Vehicle License Category</u>	<u>State Fee</u>	<u>by chapter 336</u>	3.3
7				
8	A Vehicles licensed pursuant to	\$44	\$11	3.5
9	s. 320.08(1), (2), (3)(a)-			3.6
10	(c), (e) (f), (6)(a), and (9)(c)1.			3.7
11				
12	B Vehicles licensed pursuant to	\$60	\$15	3.9
13	s. 320.08 (3) (d)7 (5)(b)-(e),			3.10
14	(6)(b), (9)(c)2., and (14).			3.11
15				
16	C Vehicles licensed pursuant to	\$84	\$21	3.13
17	s. 320.08(4).			3.14
18				
19	Section 6. Subsection (3) of section 207.002, Florida			3.17
20	Statutes, 1986 Supplement, is amended, and subsections (11),			3.18
21	(12), (13), (14) and (15) are added to said section, to read:			
22	207.002 Definitions.--As used in this chapter, the			3.20
23	term:			
24	(3) "Department" means the Department of <u>Highway</u>			1:1us
25	<u>Safety and Motor Vehicles Revenue.</u>			
26	(11) " <u>International Registration Plan</u> " means a			1:1us
27	<u>registration reciprocity agreement among states of the United</u>			3.24
28	<u>States and provinces of Canada providing for payment of</u>			
29	<u>license fees or license taxes on the basis of fleet miles</u>			3.25
30	<u>operated in various jurisdictions.</u>			
31				

1	<u>(12) "Apportionable vehicle" means any vehicle, except</u>	1:1us
2	<u>a recreational vehicle, a vehicle displaying restricted</u>	3:27
3	<u>plates, a municipal pickup and delivery vehicle, a bus used in</u>	
4	<u>transportation of chartered parties, and a government-owned</u>	3:28
5	<u>vehicle, which is used or intended for use in two or more</u>	3:29
6	<u>states of the United States or provinces of Canada that</u>	
7	<u>allocate or proportionally register vehicles and which is used</u>	3:31
8	<u>for the transportation of persons for hire or is designed,</u>	
9	<u>used, or maintained primarily for the transportation of</u>	3:32
10	<u>property and:</u>	
11	<u>(a) Is a power unit having a gross vehicle weight in</u>	1:1us
12	<u>excess of 26,000 pounds,</u>	3:34
13	<u>(b) Is a power unit having three or more axes,</u>	1:1us
14	<u>regardless of weight; or</u>	3:36
15	<u>(c) Is used in combination, when the weight of such</u>	1:1us
16	<u>combination exceeds 26,000 pounds gross vehicle weight</u>	3:38
17	<u>(13) "Interstate" means vehicle movement between or</u>	1:1us
18	<u>through two or more states</u>	3:40
19	<u>(14) "Intrastate" means vehicle movement from one</u>	1:1us
20	<u>point within a state to another point within the same state.</u>	3:42
21	<u>(15) "Registrant" means a person in whose name or</u>	1:1us
22	<u>names a vehicle is properly registered,</u>	3:44
23	Section 7. Subsections (1) and (2) and paragraph (c)	3:45
24	of subsection (5) of section 207.004, Florida Statutes, are	3:46
25	amended to read:	3:47
26	207.004 Registration of motor carriers; identifying	3:48
27	devices; fees; renewals; trip, emergency, and annual	3:49
28	permits.--	3:50
29	(1) No motor carrier shall operate or cause to be	3:51
30	operated in this state any commercial motor vehicle, <u>other</u>	3:52
31	<u>than a Florida-based commercial motor vehicle which travels</u>	

1	<u>Florida intrastate mileage only</u> , which uses special fuel or	3.53
2	motor fuel until such carrier has registered with the	3.55
3	department and has been issued an identifying device for each	
4	vehicle operated. There shall be a fee of \$8 per year or any	3.56
5	fraction thereof for each <u>such</u> identifying device issued, with	3.58
6	the exception that a Florida-licensed vehicle shall be	
7	provided an identifying device at no fee. The identifying	3.60
8	device shall be provided by the department and must be	3.62
9	conspicuously displayed on the commercial motor vehicle while	
10	it is being operated on the public highways of this state.	3.64
11	The transfer of an identifying device from one vehicle to	3.65
12	another vehicle or from one motor carrier to another motor	3.66
13	carrier is prohibited. If a registered carrier has unused	3.67
14	identifying devices at the end of the reporting period, they	
15	may be exchanged for an equal number of identifying devices	3.68
16	for the next ensuing reporting period at no charge.	3.69
17	(2) The identifying devices shall be issued each year	3.70
18	for the reporting period or any portion thereof--Effective	3.72
19	September 1, 1984, identifying devices shall be issued for the	
20	period September 1, 1984, through November 30, 1985, or any	3.73
21	portion thereof;-- Hereafter, identifying devices shall be	3.74
22	issued each year for the period December 1 through November	3.75
23	30, or any portion thereof, if tax returns and tax payments,	
24	when applicable, have been submitted to the department for	3.76
25	prior reporting periods.	
26	(5)	3.77
27	(c) A registered motor carrier engaged in driveaway	3.78
28	transportation, in which the cargo is the vehicle itself and	3.79
29	is in transit to stock inventory and the ownership of the	
30	vehicle is not vested in the motor carrier, may, upon payment	3.80
31	of the \$8 fee, secure from the department an annual permit fee	3.81

1	the period September 1 through August 31. Effective September	1 105
2	1, 1984, permits shall be issued for the period September 1,	
3	1984 through November 30, 1985. Thereafter, The annual	4.1
4	permits shall be issued for the period December 1 through	
5	November 30. An original permit must be in the possession of	4.3
6	the operator of each vehicle and shall be exhibited on demand	4.4
7	to any authorized personnel. Vehicle mileage reports must be	4.5
8	submitted by the motor carrier, and the road privilege tax	
9	must be paid on all miles operated within this state during	4.7
10	the reporting period. All other provisions of this chapter	4.8
11	shall apply to the holder of an annual permit.	4.9
12	Section 8. Subsections (1) and (3) of section 207.007,	4.10
13	Florida Statutes, are amended to read.	4.11
14	207.007 Offenses; penalties and interest.--	4.12
15	(1) If any motor carrier fails to file a return and	4.14
16	pay any tax liability under this <u>chapter, for any commercial</u>	
17	<u>vehicle other than a Florida-based commercial motor vehicle</u>	4.15
18	<u>which travels Florida intrastate mileage only, within the time</u>	4.16
19	required hereunder, the department shall add a delinquency	4.17
20	penalty of 5 percent to the amount of the taxes due if the	4.19
21	failure is for not more than 30 days, with an additional 5	4.20
22	percent penalty for each additional 30 days, or fraction	
23	thereof, during the time which the failure continues, not to	4.22
24	exceed a total penalty of 25 percent in the aggregate.	
25	However, in no event shall the penalty be less than \$5.	4.24
26	(3) Any person who:	4.26
27	(a) Willfully refuses or neglects to make any	4.27
28	statement, report, or return required by the provisions of	
29	this chapter;	4.28
30	(b) Knowingly makes, or assists any other person in	4.30
31	making, a false statement in a return or report or in	4.31

1	connection with an application for registration under this	4.32
2	chapter; or	
3	(c) Violates any of the provisions of this chapter, a	4.35
4	penalty for which is not otherwise provided,	4.36
5		
6	is guilty of a misdemeanor of the second degree, punishable as	4.37
7	provided in s. 775.082, s. 775.083, or s. 775.084. In	4.38
8	addition, for a second or further offense, the department may	
9	revoke or suspend the registration <u>privileges under ss.</u>	1:1us
10	<u>207.004 and 320.02</u> of the violator. Each day or part thereof	4.40
11	during which a person operates or causes to be operated a	
12	commercial motor vehicle without being the holder of an	4.43
13	identifying device or having a valid trip permit, emergency	
14	permit, or annual permit as required by this chapter	4.45
15	constitutes a separate offense within the meaning of this	4.46
16	section. In addition to the penalty imposed by this section,	4.47
17	the defendant shall be required to pay all taxes, interest,	4.48
18	and penalties due to the state.	
19	Section 9. Subsection (7) is added to section 207.011,	4.49
20	Florida Statutes, to read:	
21	207 011 Inspection of records; hearings; forms,	4.50
22	rules.--	
23	<u>(7) The Department of Highway Safety and Motor</u>	1:1us
24	<u>Vehicles and the Department of Revenue may enter into an</u>	
25	<u>agreement as to audit procedures on those motor carriers</u>	4.52
26	<u>registered pursuant to this chapter. No audit or examination</u>	4.53
27	<u>of records of dealers licensed with the Department of Revenue</u>	
28	<u>under the provisions of chapter 206 shall be made by the</u>	4.54
29	<u>Department of Highway Safety and Motor Vehicles for either</u>	
30	<u>chapter 206 or this chapter without prior approval of the</u>	4.55
31	<u>Department of Revenue.</u>	

1	Section 10. Section 207.013, Florida Statutes, is	4.56
2	amended to read:	
3	207.013 Suits for collection of unpaid taxes,	4.58
4	penalties, and interest.--Upon demand of the department, the	
5	Department of Legal Affairs or the state attorney for a	4.59
6	judicial circuit shall bring appropriate actions, in the name	4.60
7	of the state or in the name of the Department of <u>Highway</u>	
8	<u>Safety and Motor Vehicles Revenue</u> in the capacity of its	4.62
9	office, for the recovery of taxes, penalties, and interest due	4.64
10	under this chapter; and judgment shall be rendered for the	4.65
11	amount so found to be due together with costs. However, if it	4.66
12	shall be found as a fact that such claim for, or grant of, an	
13	exemption or credit was willful on the part of any motor	4.69
14	carrier, retail dealer, or distributor of special fuel or	4.70
15	motor fuel, judgment shall be rendered for double the amount	4.72
16	of the tax found to be due with costs. The department may	4.74
17	employ an attorney-at-law to institute and prosecute proper	
18	proceedings to enforce payment of the taxes, penalties, and	4.75
19	interest provided for by this chapter and may fix the	4.77
20	compensation for the services of such attorney-at-law.	4.78
21	Section 11. Section 207.023, Florida Statutes, is	4.79
22	amended to read:	
23	207.023 Authority to inspect vehicles, make arrests,	4.80
24	seize property, and execute warrants.--	4.82
25	(1) As a part of their responsibility when inspecting	4.82
26	commercial vehicles, the Department of Revenue, the Department	4.84
27	of Highway Safety and Motor Vehicles, the Department of	
28	Agriculture and Consumer Services, and the Department of	5.1
29	Transportation shall ensure that all vehicles are properly	5.2
30	qualified under the provisions of this chapter.	5.3
31		

1	(2) The Department of Revenue ,-the-Department-of	5 5
2	Highway Safety and Motor Vehicles, the Department of	5.6
3	Agriculture and Consumer Services, the Department of	5.7
4	Transportation, and their deputies, agents, and employees may	5 9
5	assess the penalty imposed in s. 316.545(4) for violations of	
6	s. 207.004(4) and may make arrests without warrants for	5.10
7	violations of the other provisions of this chapter. Any	5.12
8	person arrested for a violation of any provision of this	
9	chapter shall be surrendered without delay to the sheriff of	5.14
10	the county in which the arrest was made, and a formal	
11	complaint shall be made against him, in accordance with law.	5 17
12	(3) Commercial motor vehicles owned or operated by any	5.18
13	motor carrier who refuses to comply with this chapter may be	5.19
14	seized by authorized agents or employees of the Department of	5.20
15	Revenue,-the-Department-of Highway Safety and Motor Vehicles,	5.21
16	the Department of Agriculture and Consumer Services, or the	5.23
17	Department of Transportation; or authorized agents and	5 25
18	employees of any of these departments also may seize property	
19	as set out in ss 206.205, 206.21, and 206.215 Upon such	5 27
20	seizure, the property shall be surrendered without delay to	5.28
21	the sheriff of the county where the property was seized for	5.29
22	further proceedings.	
23	(4) When the Department of <u>Highway Safety and Motor</u>	5.31
24	<u>Vehicles</u> Revenue deems it advisable, it may direct the warrant	5.33
25	provided for in s. 207.014 to one of such deputies, agents, or	5.34
26	employees of the department, who shall then execute the	5.35
27	warrant and proceed thereon in the same manner provided for	5.36
28	sheriffs in such cases.	5.37
29	Section 12. Section 207.025, Florida Statutes, is	5 38
30	amended to read:	
31		

1	207 025 Exchange of information.-- Any information	5.40
2	received by the department in connection with the	
3	administration of this tax shall be subject to the provisions	5.41
4	of s. 213.053. However, The department is authorized to	5.42
5	exchange information with the American Association of Motor	5.44
6	Vehicle Administrators <u>and with another state or states</u> as	
7	necessary to enforce the provisions of this chapter.	5.46
8	Section 13. Section 207 026, Florida Statutes, is	5.47
9	amended to read:	
10	207.026 Allocation of tax.--All moneys derived from	5.49
11	the taxes and fees imposed by this chapter shall be paid into	5.50
12	the State Treasury by the department for deposit in the Gas	5.52
13	Tax Collection Trust Fund, from which the following transfers	5.54
14	shall be made After withholding \$50,000 from the proceeds	5.56
15	therefrom, to be used as a revolving cash balance, the funds	5.58
16	for the purpose of conducting the study as set forth in s. 4	5.59
17	of chapter 88-415, Laws of Florida; and the amount of funds	5.60
18	necessary for the administration and enforcement of this tax,	5.62
19	all other moneys shall be transferred in the same manner and	
20	for the same purpose as provided in ss. 206.41, 206.45,	5.63
21	206.60, 206 605, and 212.69.	
22	Section 14. Section 207.028, Florida Statutes, is	5.64
23	amended to read:	
24	207.028 Registration, <u>cooperative reciprocal</u>	5.65
25	<u>agreements between states</u> report --	1 los
26	<u>(1) The Department of Highway Safety and Motor</u>	1 lus
27	<u>Vehicles may enter into a cooperative reciprocal agreement</u>	5.69
28	<u>with another state or group of states for the administration</u>	
29	<u>of the tax imposed by this chapter. An agreement arrangement,</u>	5.72
30	<u>declaration, or amendment is not effective until stated in</u>	
31		

1	<u>writing and filed with the Department of Highway Safety and</u>	5.73
2	<u>Motor Vehicles.</u>	
3	<u>(2) The agreement may provide for determining the base</u>	5.75
4	<u>state for users, users' records requirements, audit</u>	
5	<u>procedures, exchange of information, persons eligible for tax</u>	5.77
6	<u>licensing, defining qualified motor vehicles, determining if</u>	5.78
7	<u>bonding is required, specifying reporting requirements and</u>	
8	<u>periods including defining uniform penalty and interest rates</u>	5.79
9	<u>for late reporting, determining methods for collecting and</u>	5.80
10	<u>forwarding of motor fuel taxes and penalties to another</u>	
11	<u>jurisdiction, and other provisions as will facilitate the</u>	5.81
12	<u>administration of the agreement.</u>	
13	<u>(3) The department may, as required by the terms of</u>	5.83
14	<u>the agreement, forward to the proper officers of another state</u>	
15	<u>any information in the department's possession relative to the</u>	6.1
16	<u>manufacture, receipt, sale, use, transportation, or shipment</u>	6.2
17	<u>of motor fuels by any person. The department may disclose to</u>	6.4
18	<u>the proper officers of another state the location of offices,</u>	
19	<u>motor vehicles and other real and personal property of users</u>	6.6
20	<u>of motor fuels.</u>	
21	<u>(4) The agreement may provide for each state to audit</u>	6.8
22	<u>the records of persons based in the state to determine if the</u>	
23	<u>motor fuel taxes due each state are properly reported and</u>	6.9
24	<u>paid. Each state shall forward the findings of the audits</u>	6.10
25	<u>performed on persons based in the state to each state in which</u>	6.11
26	<u>the person has taxable use of motor fuels. For persons not</u>	6.12
27	<u>based in this state and who have taxable use of motor fuel in</u>	
28	<u>this state, the department shall serve the audit findings</u>	6.13
29	<u>received from another state in the form of an assessment on</u>	6.14
30	<u>the person as though an audit was conducted by the department.</u>	
31		

1	<u>(5) Any agreement entered into under this section does</u>	1:lus
2	<u>not preclude the department from auditing the records of any</u>	6:16
3	<u>person covered by the provisions of this chapter.</u>	
4	<u>(6) The department may adopt rules for the</u>	1:lus
5	<u>administration and enforcement of the agreements.</u>	6:17
6	<u>(7) The legal remedies for any person served with an</u>	1:lus
7	<u>order or assessment under this section are as prescribed in</u>	6:19
8	<u>this chapter. The department shall cooperate with the</u>	1:los
9	Department of Highway Safety and Motor Vehicles in developing	6:21
10	a form on which both the registration and the report of motor	6:22
11	fuel or special fuel use can be accomplished. Upon receipt of	6:23
12	the report from either the tax collector or the commercial	
13	vehicle owner, the department shall issue to the vehicle an	6:24
14	identifying device as required by s. 287.004.	6:25
15	Section 15. Subsections (1) and (5) of section	6:26
16	207.029, Florida Statutes, 1986 Supplement, are amended to	6:27
17	read:	
18	207.029 Proof of liability insurance required.--	6:29
19	(1) Upon registration of each commercial motor vehicle	6:29
20	pursuant to s. 207.004(1) <u>or chapter 320</u> , the owner shall	1:lus
21	provide proof of compliance with the requirements of s.	6:32
22	627.7415. Such proof of compliance shall be accomplished by:	6:33
23	(a)1. <u>Furnishing to the department or its authorized</u>	1:lus
24	<u>agent</u> satisfactory evidence of holding a motor vehicle	
25	liability insurance policy issued by any insurance company	6:37
26	authorized or eligible to do business in this state; or	
27	2. Depositing with the department a surety bond issued	6:38
28	by a surety company authorized or eligible to do business in	6:42
29	this state, in such form as may be approved by the department	
30	and conditioned for payment of the amount in compliance with	6:44
31	s. 627.7415; or	

1	3. A combination of said insurance policy and surety	6.46
2	bond conditioned for payment of the amount in compliance with	
3	s. 627.7415; or	6.47
4	(b) Furnishing the department <u>or its authorized agent</u>	6.48
5	satisfactory evidence of compliance with the financial	6.49
6	responsibility requirements as set forth in regulations of the	
7	United States Department of Transportation, Title 49 C.F.R.	6.51
8	Part 387, Subpart A; or	6.52
9	(c) Furnishing the department <u>or its authorized agent</u>	6.52
10	a certificate of self-insurance issued by the Department of	6.54
11	Highway Safety and Motor Vehicles in accordance with s	
12	324.171(1)(c).	
13	(5) The verifying of proof of liability insurance and	6.54
14	the issuance of or failure to issue an identifying device for	6.56
15	a reporting period or any portion thereof by the <u>department or</u>	1:lus
16	<u>its authorized agent</u> Department-of-Revenue under the	6.58
17	provisions of this chapter or s. 207.004(1) may not be	
18	construed in any court as a warranty of the reliability or	6.60
19	accuracy of the evidence of such proof. The <u>department or its</u>	6.61
20	<u>authorized agent</u> Department-of-Revenue shall not be liable for	6.62
21	damages for any inadequacy, insufficiency, falsification, or	6.63
22	unauthorized modification of any item of the proof of	
23	liability insurance either prior to, during, or subsequent to	6.64
24	the verification of the proof. The issuance of an identifying	6.65
25	device by the <u>department or its authorized agent</u> Department-of	6.66
26	Revenue upon registration of any commercial motor vehicle does	6.67
27	not constitute prima facie evidence or a presumption of	
28	insurance coverage.	6.68
29	Section 16. Section 213 05, Florida Statutes, 1986	6.68
30	Supplement, is amended to read:	6.69
31		

1	213 05 Department of Revenue; control and	6.70
2	administration of revenue laws.--The Department of Revenue	6.71
3	shall have only those responsibilities for ad valorem taxation	6.72
4	specified to the department in chapter 192, taxation, general	
5	provisions; chapter 193, assessments; chapter 194,	6.73
6	administrative and judicial review of property taxes, chapter	
7	195, property assessment administration and finance; chapter	6.74
8	196, exemption, chapter 197, tax collections, sales, and	6.75
9	liens; chapter 199, intangible personal property taxes; and	
10	chapter 200, determination of millage. The Department of	6.78
11	Revenue shall have the responsibility of regulating,	6.79
12	controlling, and administering all revenue laws and performing	
13	all duties as provided in s 125.0104, the Local Option	6.80
14	Tourist Development Act, chapter 198, estate taxes; chapter	6.81
15	201, excise tax on documents, chapter 203, gross receipts	6.83
16	taxes; chapter 206, motor and other fuel taxes, chapter-207;	6.84
17	tax-on-operation-of-commercial-motor-vehicles; chapter 208,	7.1
18	tax on generation of hazardous wastes; chapter 211, tax on	
19	production of oil and gas and severance of solid minerals;	7.5
20	chapter 212, tax on sales, use, and other transactions,	
21	chapter 214, administration of designated nonproperty taxes;	7.6
22	chapter 220, income tax code; s. 376 11, pollutant spill	7.7
23	prevention and control, and ss 624.509-624.514, insurance	7.8
24	code administration and general provisions	7.9
25	Section 17 Subsections (1) and (7) of section	7.10
26	213 053, Florida Statutes, 1986 Supplement, are amended to	7.12
27	read:	
28	213 053 Confidentiality and information sharing.--	7.14
29	(1) The provisions of this section apply to s.	7.14
30	125.0104, county government, chapter 198, estate taxes;	7.16
31	chapter 199, intangible personal property taxes; chapter 201,	

1	excise tax on documents; chapter 203, gross receipts taxes;	7.18
2	chapter 207, the Florida Special Fuel and Motor Fuel Use Tax	7.19
3	Act of 1981 ; chapter 211, tax on severance and production of	7.20
4	minerals; part I of chapter 212, tax on sales, use, and other	7.21
5	transactions; chapter 214, administration of designated	7.23
6	nonproperty taxes; chapter 220, income tax code; chapter 376,	
7	pollutant spill prevention and control; and ss. 624.509-	7.24
8	624.514, insurance code: administration and general	7.26
9	provisions	
10	(7) The provisions of this section apply to all	7.27
11	sections of chapter 207, the Florida Special Fuel and Motor	7.28
12	Fuel Use Tax Act of 1981, except for s. 207.025, exchange of	7.29
13	information. However, Nothing in this section shall prevent	7.31
14	the department from providing information relative to chapter	7.33
15	211, chapter 376, or chapter 377 to the proper state agency in	7.34
16	the conduct of its official duties or from providing	
17	information relative to chapter 212 to the Division of	7.35
18	Alcoholic Beverages and Tobacco of the Department of Business	
19	Regulation in the conduct of its official duties. Such state	7.37
20	agencies shall be bound by the same requirements of	
21	confidentiality as the Department of Revenue. Breach of	7.39
22	confidentiality is a misdemeanor of the first degree,	
23	punishable as provided by s. 775.082 or s. 775.083.	7.40
24	Section 18 Paragraph (c) of subsection (3) and	7.41
25	paragraph (b) of subsection (4) of section 316.545, Florida	
26	Statutes, 1986 Supplement, are amended to read:	7.45
27	316.545 Weight and load unlawful; special fuel and	7.46
28	motor fuel tax enforcement; inspection; penalty; review.--	7.47
29	(3) Any person who violates the overloading provisions	7.48
30	of this chapter shall be conclusively presumed to have damaged	7.49
31		

1	the highways of this state by reason of such overloading,	7.50
2	which damage is hereby fixed as follows:	7.51
3	(c) An apportioned motor vehicle, as defined in <u>s.</u>	7.52
4	<u>320.01</u> s. 320.01(23) , operating on the highways of this state	7.53
5	without being properly licensed and registered shall be	7.54
6	subject to the penalties as herein provided;	
7	(4)	7.55
8	(b) In addition to the penalty provided for in	7.57
9	paragraph (a), the vehicle may be detained until the owner or	
10	operator of the vehicle furnishes evidence that the vehicle	7.58
11	has been properly registered pursuant to s. 207.004. Any	7.59
12	officer or agent of the Department of Transportation may issue	
13	an emergency or trip permit and collect the appropriate fee as	7.60
14	provided for in s. 207.004(4). Notwithstanding the provisions	7.61
15	of subsection (6), all permit fees collected pursuant to this	
16	paragraph shall be transferred to the Department of <u>Highway</u>	7.62
17	<u>Safety and Motor Vehicles</u> Revenue to be allocated pursuant to	7.64
18	s. 207.026.	7.65
19	Section 19. Effective September 1, 1988, subsection	7.66
20	(1) of section 316.605, Florida Statutes, 1986 Supplement, is	7.67
21	amended to read:	7.68
22	316.605 Licensing of vehicles.--	7.69
23	(1) Every vehicle, at all times while driven, stopped,	7.71
24	or parked upon any highways, roads, or streets of this state,	7.72
25	shall be licensed in the name of the owner thereof in	7.73
26	accordance with the laws of this state unless such vehicle is	7.74
27	not required by the laws of this state to be licensed in this	7.75
28	state and shall, except as <u>otherwise</u> provided in s. 320.0706	7.76
29	for front-end registration license plates on trucks-of-net	1.105
30	weight-of-more-than-10,000-pounds-or truck tractors, display	7.78
31	the license plate or both of the license plates assigned to it	7.81

1	by the state, one on the rear and, if two, the other on the	7 82
2	front of the vehicle, each to be securely fastened to the	
3	vehicle outside the main body of the vehicle in such manner as	7.83
4	to prevent the plates from swinging, with all letters,	7.84
5	numerals, printing, writing, and other identification marks	8.1
6	upon the plates clear and distinct and free from defacement,	8.2
7	mutilation, grease, and other obscuring matter, so that they	
8	will be plainly visible and legible at all times 100 feet from	8.3
9	the rear or front. Nothing shall be placed upon the face of a	8.4
10	Florida plate except as permitted by law or by rule or	8.5
11	regulation of a governmental agency. No license plates other	8.7
12	than those furnished by the state shall be used. However, if	8.9
13	the vehicle is not required to be licensed in this state, the	
14	license plates on such vehicle issued by another state, by a	8.10
15	territory, possession, or district of the United States, or by	8.11
16	a foreign country, substantially complying with the provisions	8.12
17	hereof, shall be considered as complying with this chapter.	
18	Section 20. Effective September 1, 1988, subsections	8.13
19	(9) through (26) of section 320.01, Florida Statutes, 1986	
20	Supplement, are amended, and subsections (28) through (32) are	8 14
21	added to said section, to read:	
22	320.01 Definitions, general.--As used in the Florida	8.15
23	Statutes, except as otherwise provided, the term:	8.16
24	(9) "Truck" means any motor vehicle <u>with a net vehicle</u>	1:1us
25	<u>weight of 5,000 pounds or less and which is</u> designed or used	8.19
26	principally for the carriage of goods and includes a motor	8.21
27	vehicle to which has been added a cabinet box, a platform, a	8.22
28	rack, or other equipment for the purpose of carrying goods	
29	other than the personal effects of the passengers	8 23
30	(10) "Commercial truck" means any motor vehicle with a	1 1us
31	<u>net vehicle weight of more than 5,000 pounds, which is</u>	8 25

1	<u>registered on the basis of gross vehicle weight in accordance</u>	
2	<u>with s. 320.08(4), and which is designed or used for the</u>	8.26
3	<u>carrriage of goods or designed or equipped with a connecting</u>	8.27
4	<u>device for the purpose of drawing a trailer that is attached</u>	
5	<u>or coupled thereto by means of such connecting device and</u>	8.28
6	<u>includes any such motor vehicle to which has been added a</u>	
7	<u>cabinet box, a platform, a rack, or other equipment for the</u>	8.29
8	<u>purpose of carrying goods other than the personal effects of</u>	8.30
9	<u>the passengers.</u>	
10	<u>(11)(10)</u> "Truck tractor" means a motor vehicle which	1:1us
11	has four or more wheels and is designed and equipped with a	8.33
12	fifth wheel for the primary purpose of drawing a semitrailer	8.34
13	that is attached or coupled thereto by means of such fifth	8.35
14	wheel and which has no provision for carrying loads	
15	independently	
16	<u>(12)(11)</u> "Gross vehicle weight" means	8.37
17	<u>(a) The gross weight of a commercial truck, including</u>	1:1us
18	<u>the gross weight of any trailer coupled thereto. The gross</u>	8.39
19	<u>vehicle weight is calculated by adding to the gross weight of</u>	
20	<u>the commercial truck the gross weight of the trailer, which is</u>	8.40
21	<u>the maximum gross weight as declared by the owner or person</u>	8.41
22	<u>applying for registration.</u>	
23	<u>(b) The gross vehicle weight of a truck tractor and</u>	1:1us
24	<u>semitrailer combination and is calculated by adding to the</u>	8.43
25	<u>weight of the truck tractor the gross weight of the</u>	8.45
26	<u>semitrailer, which is the maximum gross weight as declared by</u>	8.46
27	<u>the owner or person applying for registration; such vehicles</u>	
28	<u>are together by means of a fifth-wheel arrangement whereby</u>	8.48
29	<u>part of the weight of the semitrailer and load rests upon the</u>	8.49
30	<u>truck tractor</u>	
31		

1	<u>(13)</u> (12) "Passenger," or any abbreviation thereof,	1:1us
2	does not include a driver.	8:52
3	<u>(14)</u> (13) "Private use" means the use of any vehicle	1:1us
4	which is not properly classified as a for-hire vehicle.	8:55
5	<u>(15)</u> (14) (a) "For-hire vehicle" means any motor	1:1us
6	vehicle, when used for transporting persons or goods for	8:58
7	compensation; let or rented to another for consideration,	8:59
8	offered for rent or hire as a means of transportation for	8:60
9	compensation; advertised in a newspaper or generally held out	8:61
10	as being for rent or hire; used in connection with a travel	
11	bureau; or offered or used to provide transportation for	8:62
12	persons solicited through personal contact or advertised on a	8:63
13	"share-expense" basis. When goods or passengers are	8:65
14	transported for compensation in a motor vehicle outside a	8:66
15	municipal corporation of this state, or when goods are	
16	transported in a motor vehicle not owned by the person owning	8:67
17	the goods, such transportation is "for hire." The carriage of	8:69
18	goods and other personal property in a motor vehicle by a	8:70
19	corporation or association for its stockholders, shareholders,	8:71
20	and members, cooperative or otherwise, is transportation "for	8:72
21	hire."	
22	(b) The following are not included in the term "for-	8:73
23	hire vehicle": a motor vehicle used for transporting school	8:75
24	children to and from school under contract with school	
25	officials; a hearse or ambulance when operated by a licensed	8:76
26	embalmer or mortician or his agent or employee in this state;	8:77
27	a motor vehicle used in the transportation of agricultural or	8:78
28	horticultural products or in transporting agricultural or	8:80
29	horticultural supplies direct to growers or the consumers of	8:81
30	such supplies or to associations of such growers or consumers;	
31	a motor vehicle temporarily used by a farmer for the	8:82

1	transportation of agricultural or horticultural products from	8.83
2	any farm or grove to a packinghouse or to a point of shipment	8.84
3	by a transportation company; or a motor vehicle not exceeding	9.1
4	1 1/2 tons under contract with the Government of the United	9.2
5	States to carry United States mail, provided such vehicle is	
6	not used for commercial purposes.	9.3
7	<u>(16)</u> (15) "Road" means the entire width between the	1:1us
8	boundary lines of every way or place of whatever nature when	9.5
9	any part thereof is open to the use of the public for purposes	9.7
10	of vehicular traffic.	
11	<u>(17)</u> (16) "Motor-driven cycle" means any motorcycle,	9.9
12	including any motor scooter, and any bicycle propelled by a	9.10
13	helper motor with a displacement in excess of 50 cubic	9.11
14	centimeters.	9.12
15	<u>(18)</u> (17) "Brake horsepower" means the actual unit of	9.14
16	torque developed per unit of time at the output shaft of an	
17	engine, as measured by a dynamometer.	9.15
18	<u>(19)</u> (18) "Department" means the Department of Highway	9.18
19	Safety and Motor Vehicles.	
20	<u>(20)</u> (19) "Registration period" means a period of 12	1:1us
21	months during which a motor vehicle or mobile home	9.20
22	registration is valid.	9.21
23	<u>(21)</u> (20) "Marine boat trailer dealer" means any person	1:1us
24	engaged in:	9.23
25	(a) The business of buying, selling, manufacturing, or	9.24
26	dealing in trailers specifically designed to be drawn by	9.25
27	another vehicle and used for the transportation on land of	9.26
28	vessels, as defined in s. 327.02; or	
29	(b) The offering or displaying of such trailers for	9.28
30	sale.	
31		

1	<u>(22)</u> +21+ "Renewal period" means a period of 30 days	1:1us
2	during which renewal of a motor vehicle registration or mobile	9.31
3	home registration is required, except as otherwise provided by	
4	law.	9.32
5	<u>(23)</u> +22+ "Golf cart" means a motor vehicle designed	1:1us
6	and manufactured for operation on a golf course for sporting	9.36
7	or recreational purposes.	
8	<u>(24)</u> +23+ "Apportioned motor vehicle" means any motor	1:1us
9	vehicle which is required to be registered, or with respect to	9.40
10	which an election has been made to register it, under the	9.42
11	International Registration Plan	
12	<u>(25)</u> +24+ "International Registration Plan" means a	1:1us
13	registration reciprocity agreement among states of the United	9.45
14	States and provinces of Canada providing for payment of	
15	license fees on the basis of fleet miles operated in various	9.46
16	jurisdictions.	
17	<u>(26)</u> +25+ "Apportionable vehicle" means any vehicle,	9.48
18	except recreational vehicles, vehicles displaying restricted	9.49
19	plates, city pick-up and delivery vehicles, buses used in	
20	transportation of chartered parties, and government-owned	9.50
21	vehicles, which is used or intended for use in two or more	9.51
22	member jurisdictions that allocate or proportionally register	
23	vehicles and which is used for the transportation of persons	9.53
24	for hire or is designed, used, or maintained primarily for the	9.54
25	transportation of property and:	
26	(a) Is a power unit having a gross vehicle weight in	9.56
27	excess of 26,000 pounds;	
28	(b) Is a power unit having three or more axles,	9.58
29	regardless of weight; or	
30		
31		

1	(c) Is used in combination, when the weight of such	9.61
2	combination exceeds 26,000 pounds gross vehicle weight.	
3		
4	Vehicles, or combinations thereof, having a gross vehicle	9.62
5	weight of 26,000 pounds or less and two-axle vehicles may be	9.63
6	proportionally registered.	
7	(27) (26) "Commercial motor vehicle" means any vehicle	1:1us
8	which is not owned or operated by a governmental entity, which	9.67
9	uses special fuel or motor fuel on the public highways, and	
10	which has a gross vehicle weight in excess of 26,000 pounds,	9.68
11	or has three or more axles regardless of weight, or is used in	9.70
12	combination when the weight of such combination exceeds 26,000	
13	pounds gross vehicle weight.	9.71
14	<u>(28) "Interstate" means vehicle movement between or</u>	1:1us
15	<u>through two or more states.</u>	9.73
16	<u>(29) "Intrastate" means vehicle movement from one</u>	1:1us
17	<u>point within a state to another point within the same state.</u>	9.75
18	<u>(30) "Person" means and includes natural persons,</u>	1:1us
19	<u>corporations, copartnerships, firms, companies, agencies or</u>	9.76
20	<u>associations, singular or plural.</u>	
21	<u>(31) "Registrant" means a person in whose name or</u>	1:1us
22	<u>names a vehicle is properly registered.</u>	9.78
23	<u>(32) "Motor carrier" means any person owning,</u>	1:1us
24	<u>controlling, operating, or managing any motor vehicle used to</u>	9.80
25	<u>transport persons or property over any public highway.</u>	
26	Section 21. Paragraphs (a) and (d) of subsection (5)	9.81
27	of section 320.02, Florida Statutes, 1986 Supplement, are	9.83
28	amended, and paragraph (e) is added to said subsection, to	9.84
29	read:	
30	320.02 Registration required; application for	10 1
31	registration; forms.--	

1	(5)(a) Proof that personal injury protection benefits	10.2
2	have been purchased when required under s. 627.733 <u>and proof</u>	10.3
3	<u>that combined bodily liability insurance and property damage</u>	10.4
4	<u>liability insurance have been purchased when required under s.</u>	10.5
5	<u>627.7415 shall be provided in the manner prescribed by law by</u>	10.6
6	the applicant at the time of application for registration of	10.7
7	any motor vehicle owned as defined in s. 627.732. The issuing	10.8
8	agent shall refuse to issue registration if such proof of	10.9
9	purchase is not provided. Insurers shall furnish uniform	10.10
10	proof-of-purchase cards in a form prescribed by the	10.11
11	department. The card shall contain a statement notifying the	10.12
12	applicant of the penalty specified in s. 316.646(4). The card	10.13
13	or insurance policy, insurance policy binder, or certificate	10.14
14	of insurance or a photocopy of any of these; an affidavit	10.15
15	containing the name of the insured's insurance company, the	10.16
16	insured's policy number, and the make and year of the vehicle	10.17
17	insured; or such other proof as may be prescribed by the	10.18
18	department shall constitute sufficient proof of purchase. If	10.19
19	an affidavit is provided as proof, it shall be in	10.20
20	substantially the following form:	10.21
21		10.22
22	Under penalty of perjury, I ...(Name of insured)... do hereby	10.23
23	certify that I have ...(Personal Injury Protection or	10.24
24	Liability)... Insurance currently in effect with . .(Name of	10.25
25	insurance company)... under ...(policy number)... covering	10.26
26	...(make and year of vehicle).... ...(Signature of	10.27
27	Insured)...	10.28
28		10.29
29	Such affidavit shall include the following warning:	10.30
30		10.31
31		10.32

1	WARNING: GIVING FALSE INFORMATION IN ORDER TO OBTAIN A	10.29
2	VEHICLE REGISTRATION CERTIFICATE IS A CRIMINAL OFFENSE UNDER	10.31
3	FLORIDA LAW ANYONE GIVING FALSE INFORMATION ON THIS	10.33
4	AFFIDAVIT IS SUBJECT TO PROSECUTION.	
5		
6	When an application is made through a licensed motor vehicle	10.34
7	dealer as required in s. 319.23, the original or a photostatic	10.36
8	copy of such card, insurance policy, insurance policy binder,	10.37
9	or certificate of insurance or the original affidavit from the	10.39
10	insured shall be forwarded by the dealer to the tax collector	
11	of the county or the Department of Highway Safety and Motor	10.40
12	Vehicles for processing. By executing the aforesaid	10.41
13	affidavit, no licensed motor vehicle dealer will be liable in	
14	damages for any inadequacy, insufficiency, or falsification of	10.43
15	any statement contained therein. A card shall also indicate	10.44
16	the existence of any bodily injury liability insurance	10.45
17	voluntarily purchased.	
18	(d) The verifying of proof of personal injury	10.46
19	protection insurance, <u>proof of combined bodily liability</u>	10.47
20	<u>insurance and property damage liability insurance,</u> or proof of	
21	financial responsibility insurance and the issuance or failure	10.50
22	to issue the motor vehicle registration under the provisions	
23	of this chapter may not be construed in any court as a	10.51
24	warranty of the reliability or accuracy of the evidence of	10.52
25	such proof. Neither the department nor any tax collector is	10.54
26	liable in damages for any inadequacy, insufficiency,	10.55
27	falsification, or unauthorized modification of any item of the	10.56
28	proof of personal injury protection <u>insurance, proof of</u>	
29	<u>combined bodily liability insurance and property damage</u>	10.57
30	<u>liability insurance,</u> or <u>proof of</u> financial responsibility	
31	insurance either prior to, during, or subsequent to the	10.59

1 verification of the proof. The issuance of a motor vehicle 10 60
 2 registration does not constitute prima facie evidence or a 10 61
 3 presumption of insurance coverage.

4 (e) The department shall suspend the registration, 10 62
 5 issued under this chapter or s. 207.004(1), of a motor carrier 10 63
 6 who operates a commercial motor vehicle or permits it to be
 7 operated in this state during the registration period without 10 64
 8 having in full force and effect liability insurance, a surety 10 65
 9 bond, or a valid self-insurance certificate that complies with
 10 the provisions of this section. The liability insurance 10 67
 11 policy or surety bond may not be canceled on less than 30
 12 days' written notice by the insurer to the department, such 30 10 68
 13 days' notice to commence from the date notice is received by 10 69
 14 the department.

15 Section 22. Effective September 1, 1983, subsections 10 70
 16 (1) and (5) of section 320.055, Florida Statutes, 1986
 17 Supplement, are amended to read: 10 71
 18 320.055 Registration periods; renewal periods --The 10 72
 19 following registration periods and renewal periods are 10 73
 20 established: 10 74
 21 (1) For a motor vehicle subject to registration under 10 74
 22 s. 320.08(1), (2), (3)(a), (b), (c), ~~(d)(e)~~, or ~~(e)(f)~~, 10 75
 23 (5)(b), (c), (d), or (e), (6)(a), (7), (8), or (9) and owned 10 76
 24 by a natural person, the registration period begins the first 10 78
 25 day of the birth month of the owner and ends the last day of 10 79
 26 the month immediately preceding the owner's birth month in the 10 79
 27 succeeding year. If such vehicle is registered in the name of 10 80
 28 more than one person, the birth month of the person whose name 10 81
 29 first appears on the registration shall be used to determine
 30 the registration period. For a vehicle subject to this 10 82
 31

1	registration period, the renewal period is the 30-day period	
2	ending at midnight on the vehicle owner's date of birth.	10 83
3	(5) For a vehicle subject to registration under s-	10 84
4	320.08(3)(d) and for a vehicle subject to registration under	11.2
5	s. 320.08(4), (5)(a), or (6)(b), the registration period	11.5
6	begins December 1 and ends November 30. For a vehicle subject	11.6
7	to this registration period, the renewal period is the 31-day	
8	period beginning December 1. Beginning June 17, 1985, those	11:05
9	vehicles subject to registration under s. 320.08(3)(d) shall	
10	be registered for a 6-month period ending November 30, 1985.	11.10
11	Hereafter, all such registrations shall be annual beginning	11.11
12	December 1 and ending November 30.	11.12
13	Section 23. Effective September 1, 1988, paragraph (a)	11 13
14	of subsection (3) of section 320.06, Florida Statutes, is	11.14
15	amended to read:	11.15
16	320.06 Registration certificates, license plates, and	11.16
17	validation stickers generally.--	11.17
18	(3)(a) Registration license plates shall be of metal	11.18
19	specially treated with a retroreflective material, as	11.19
20	specified by the department. The registration license plate	11.21
21	is designed to increase nighttime visibility and legibility	11 22
22	and shall be at least 6 inches wide and not less than 12	11.23
23	inches in length, unless a plate with reduced dimensions is	11 24
24	deemed necessary by the department to accommodate motorcycles,	11 25
25	mopeds, or similar smaller vehicles. Validation stickers	11 26
26	shall be treated with a retroreflective material, shall be of	11.27
27	such size as specified by the department, and shall adhere to	
28	the license plate. The registration license plate shall be	11.30
29	imprinted with a combination of bold letters and numerals or	
30	numerals, not to exceed seven digits, to identify the	11.31
31	registration license plate number. The license plate shall	11.34

1	also be imprinted with the word "Florida" at the top and the	11.35
2	name of the county in which it is sold at the bottom, except	
3	that apportioned license plates shall have the word	11.36
4	"apportioned" at the bottom in place of the county name.	11.37
5	<u>License plates issued for vehicles taxed under the provisions</u>	1:1us
6	<u>of s. 320.08(3)(d), (4)(m), (5)(b), (c) or (d), (12), or (14)</u>	11.39
7	<u>shall be imprinted with the word "Florida" at the top and the</u>	11 40
8	<u>word "Restricted" at the bottom.</u>	11.41
9	Section 24. Subsection (8) is added to section	11.42
10	320.0609, Florida Statutes, to read:	
11	320.0609 Transfer and exchange of registration license	11.43
12	plates; transfer fee.--	11.44
13	<u>(8) The refund provisions of this section do not apply</u>	1:1us
14	<u>to vehicles registered under the International Registration</u>	11.46
15	<u>Plan, except in cases of overpayment or duplicate</u>	
16	<u>registration. In these circumstances, only the portion of</u>	11 48
17	<u>license tax retained by this state may be refunded if the</u>	11.49
18	<u>amount is \$10 or more.</u>	
19	Section 25. Paragraph (b) of subsection (4) of section	11.49
20	320 07, Florida Statutes, 1986 Supplement, is amended to read:	11.50
21	320.07 Expiration of registration; annual renewal	11.51
22	required; penalties.--	
23	(4)	11.52
24	(b) A person who has been assessed a penalty pursuant	11.52
25	to s. 316.545(2)(b) for failure to have a valid vehicle	11.53
26	registration certificate is not subject to the delinquent fee	
27	authorized by this subsection <u>if such person obtains a valid</u>	11 54
28	<u>registration certificate within 10 working days after such</u>	11 55
29	<u>penalty was assessed</u> The official receipt authorized by s.	11 56
30	316.545(6) constitutes proof of payment of the penalty	
31	authorized in s. 316.545(2)(b).	11.57

1	Section 26. Effective September 1, 1988, section	11.58
2	320.0706, Florida Statutes, 1986 Supplement, is amended to	
3	read:	11.59
4	320.0706 Display of license plates on trucks.--The	11.60
5	owner of any <u>commercial</u> truck of <u>gross vehicle</u> net weight of	11.62
6	<u>26,000</u> more than 10,000 pounds or <u>more</u> any-truck-tractor shall	11.63
7	display the registration license plate on <u>both</u> the front <u>and</u>	11.66
8	<u>rear</u> of the truck in conformance with all the requirements of	11.67
9	s. 316.605 that do not conflict with this section. <u>However,</u>	1:lus
10	<u>the owner of a truck tractor shall be required to display the</u>	
11	<u>registration license plate only on the front of such vehicle.</u>	11.70
12	Section 27. Subsection (4) is added to section	11.71
13	320.0715, Florida Statutes, 1986 Supplement, to read:	11.72
14	320.0715 International Registration Plan; motor	11.73
15	carrier <u>services; retention of records.--</u>	11.74
16	<u>(4) Each motor carrier registered under the</u>	1:lus
17	<u>International Registration Plan shall maintain and keep, for a</u>	11.76
18	<u>period of 4 years, pertinent records and papers as may be</u>	
19	<u>required by the department for the reasonable administration</u>	11.77
20	<u>of this chapter.</u>	
21	Section 28. Effective September 1, 1988, subsections	11.78
22	(3), (4), (7), and (8), and paragraph (b) of subsection (5) of	11.79
23	section 320.08, Florida Statutes, are amended to read:	11.81
24	320.08 License taxes.--Except as otherwise provided	11.82
25	herein, there are hereby levied and imposed annual license	11.83
26	taxes for the operation of motor vehicles and mobile homes, as	12.1
27	defined in s. 320.01, and mopeds, as defined in s. 316.003(2),	12.2
28	which shall be paid to and collected by the department or its	12.3
29	agent upon the registration or renewal of registration of the	
30	following:	12.4
31	(3) TRUCKS.--	12.4

1	(a) Net weight of less than 2,000 pounds: \$14.50	12.7
2	flat.	12.8
3	(b) Net weight of 2,000 pounds or more, but not more	12.9
4	than 3,000 pounds: \$22.50 flat.	12.10
5	(c) Net weight more than 3,000 pounds, but not more	12.11
6	than 5,000 pounds: \$32.50 flat.	12.13
7	(d) Net weight more than 5,000 pounds: \$10 flat plus	12.14
8	\$1.10 per cwt.	12.15
9	(d)(e) A truck defined as a "goat," or any other	12.19
10	vehicle when used in the field by a farmer or in the woods for	12.20
11	the purpose of harvesting a crop, including naval stores,	12.21
12	during such harvesting operations, and which is not	12.22
13	principally operated upon the roads of the state: \$7.50 flat.	12.23
14	A "goat" is a motor vehicle designed, constructed, and used	12.24
15	principally for the transportation of citrus fruit within	12.24
16	citrus groves.	
17	(e)(f) An antique truck: \$7.50 flat. An "antique	12.26
18	truck" is any truck with a net weight of not more than 3,000	12.27
19	pounds manufactured more than 20 years prior to the current	12.29
20	date and equipped with an engine manufactured more than 20	
21	years prior to the current date or an engine manufactured to	12.31
22	the specifications of the original engine	
23	(4) <u>COMMERCIAL TRUCKS, TRUCK TRACTORS, FEES ACCORDING</u>	12.32
24	<u>TO GROSS VEHICLE WEIGHT AND NET WEIGHT ON CERTAIN COMMERCIAL</u>	12.33
25	<u>TRUCKS.--</u>	12.34
26	<u>(a) Gross vehicle weight of 5,001 pounds or more, but</u>	12.35
27	<u>less than 6,000 pounds: \$45 flat.</u>	12.36
28	<u>(b) Gross vehicle weight of 6,000 pounds or more, out</u>	12.37
29	<u>less than 8,000 pounds: \$65 flat.</u>	
30	<u>(c) Gross vehicle weight of 8,000 pounds or more, but</u>	12.37
31	<u>less than 10,000 pounds: \$76 flat.</u>	

1	<u>(d) Gross vehicle weight of 10,000 pounds or more, but</u>	12.38
2	<u>less than 15,000 pounds: \$87 flat.</u>	12.39
3	<u>(e) Gross vehicle weight of 15,000 pounds or more, but</u>	12.40
4	<u>less than 20,000 pounds: \$131 flat.</u>	12.41
5	<u>(f) Gross vehicle weight of 20,000 pounds or more, but</u>	12.42
6	<u>less than 25,000 pounds. \$186 flat.</u>	12.43
7	<u>(g) Gross vehicle weight of 25,000 pounds or more, but</u>	12.44
8	<u>less than 35,000 pounds \$240 flat.</u>	12.45
9	(h) Gross vehicle weight less than 35,000 pounds: \$240	12.46
10	flat.	
11	<u>(h) Gross vehicle weight of 35,000 pounds or more,</u>	12.47
12	<u>but less than 44,000 pounds: \$300 flat.</u>	12.48
13	<u>(i) Gross vehicle weight of 44,000 pounds or more,</u>	12.49
14	<u>but less than 55,000 53,000 pounds. \$572 flat.</u>	12.50
15	<u>(j) Gross vehicle weight of <u>55,000</u> 53,000 pounds or</u>	12.51
16	<u>more, but less than 62,000 pounds: \$678 flat.</u>	12.52
17	<u>(k) Gross vehicle weight of 62,000 pounds or more,</u>	12.53
18	<u>but less than 72,000 pounds. \$800 \$979 flat.</u>	12.54
19	<u>(l) Gross vehicle weight of 72,000 pounds or more:</u>	12.55
20	<u>\$979 flat.</u>	12.56
21	(m) Trucks registered under s. 320.0715 with a net	12.57
22	weight of more than 5,000 pounds, or three axles or more	12.58
23	regardless of weight: \$19 flat plus \$1.10 per cwt.	12.59
24	<u>(m) However, A truck tractor used exclusively for</u>	12.60
25	<u>hauling forestry products within a 150-mile radius of its home</u>	12.61
26	<u>address shall, notwithstanding the declared gross vehicle</u>	12.62
27	<u>weight, be eligible for a license plate for a fee of \$240</u>	12.63
28	<u>flat.</u>	12.64
29	<u>(5) SEMITRAILERS; FEES ACCORDING TO GROSS VEHICLE</u>	12.65
30	<u>WEIGHT; SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.--</u>	12.66
31		

1	(b) A motor vehicle equipped with machinery and	12.66
2	designed for the exclusive purpose of well drilling,	12.68
3	excavation, construction, spraying, or similar activity, <u>and</u>	
4	<u>which is not designed or used to transport loads other than</u>	12.69
5	<u>the machinery described above over public roads: \$32.50 flat.</u>	12.71
6	(7) TRAILERS AND-SEMI-TRAILERS FOR PRIVATE USE.--	12.72
7	(a) Any trailer or-semitrailer weighing 500 pounds or	12.74
8	less: \$5 flat per year or any part thereof.	12.76
9	(b) Net weight over 500 pounds: \$2.50 flat plus 75	12.79
10	cents per cwt.	
11	(8) TRAILERS AND-SEMI-TRAILERS FOR HIRE.--	12.79
12	(a) Net weight under 2,000 pounds: \$2.50 flat plus \$1	12.81
13	per cwt.	
14	(b) Net weight 2,000 pounds or more: \$10 flat plus \$1	12.84
15	per cwt.	
16	Section 29. Effective September 1, 1988, subsection	13.1
17	(1) of section 320.0843, Florida Statutes, is amended to read:	13.2
18	320.0843 License plates for wheelchair users.--	13.3
19	(1) Any owner or lessee of a motor vehicle who resides	13.4
20	in this state and is permanently confined to a wheelchair,	
21	upon application to the department accompanied by competent	13.7
22	and appropriate proof of disability, and upon payment of the	
23	license tax for a motor vehicle registered under s. 320.08(2),	13.9
24	(3)(a), (b), (c), or (e) (f), (6)(a), or (9)(c) or (d), shall	13.11
25	be issued a license plate as provided by s. 320.06 which, in	
26	lieu of the serial number prescribed by s. 320.06, shall be	13.12
27	stamped with the international wheelchair user symbol after	13.13
28	the serial number of the license plate.	
29	Section 30. Effective September 1, 1988, section	13.14
30	320.105, Florida Statutes, is amended to read:	
31		

1	320.105 Golf carts; exemption.--Golf carts, as defined	13.15
2	in <u>s. 320.01</u> s. 320.01(22) , when operated in accordance with	13.16
3	s. 316.212, are exempt from provisions of this chapter which	13.18
4	require the registration of vehicles or the display of license	
5	plates.	
6	Section 31 Effective September 1, 1988, section	13.19
7	320.14, Florida Statutes, is amended to read:	
8	320.14 Fractional license tax.--	13.20
9	(1) Any truck, truck tractor, motor vehicle for hire	13.22
10	taxed under s. 320.08(6)(b), or trailer or-semitrailer taxed	13.23
11	under s. 320.08(7)(b) which is registered during the first 3	13.24
12	months of any registration period and which had been	13.25
13	registered in this state during the previous registration	13.26
14	period shall be charged the full license tax amount for such	13.27
15	registration period, as provided in ss 320.07 and 320.08.	13.28
16	(2)(a) Any truck, truck tractor, motor vehicle for	13.28
17	hire taxed under s. 320.08(6)(b), or trailer or-semitrailer	13.29
18	taxed under s. 320.08(7)(b) which is registered during the	13.30
19	first month of any registration period and which had not been	13.31
20	registered or subject to registration in this state during the	13.32
21	previous registration period shall be charged the full license	13.33
22	tax amount for such registration period as provided in ss.	13.34
23	320.07 and 320.08.	
24	(b) Any such truck, truck tractor, motor vehicle for	13.34
25	hire taxed under s. 320.08(6)(b), or trailer or-semitrailer	13.36
26	taxed under s. 320.08(7)(b) which is registered during the	
27	second month of such registration period or thereafter and	13.37
28	which had not been subject to registration for such period	
29	before that time shall be charged for such registration at the	13.38
30	rate of one-twelfth of the annual license tax amount for the	13.39
31	month of registration and one-twelfth of the annual tax amount	13.40

1	for each month of the registration period succeeding the month	13 41
2	of registration, as provided in ss 320.07 and 320.08,	13.42
3	however, no license plate may be issued for less than \$5,	13.43
4	except when otherwise expressly provided	
5	(3)(a) Any motor vehicle other than a truck, truck	13.44
6	tractor, motor vehicle for hire taxed under s. 320.08(6)(b),	
7	<u>or trailer, or-semitrailer</u> which is registered during the	13.47
8	first 6 months of a registration period and which was not	13.48
9	subject to registration before that time shall be charged for	13.49
10	such registration the full license tax amount for such	
11	registration period, as provided in ss 320.07 and 320.08.	13.51
12	(b) Any motor vehicle other than a truck, truck	13.52
13	tractor, motor vehicle for hire taxed under s. 320.08(b)(b),	13.53
14	<u>or trailer, or-semitrailer</u> which is registered during the	13.54
15	seventh, eighth, or ninth month of the registration period and	
16	which was not subject to registration before that time shall	13 55
17	be charged for such registration one-half of the annual rate,	13 57
18	as provided in s. 320.08. However, no license plate may be	13.59
19	issued for less than \$5, except when otherwise expressly	13.60
20	provided.	13.61
21	(c) Any motor vehicle other than a truck, truck	13.62
22	tractor, motor vehicle for hire taxed under s. 320.08(6)(b),	13.63
23	<u>or trailer, or-semitrailer</u> , as hereinbefore specified, which	13 64
24	is registered during the 10th month of the registration period	13.66
25	or thereafter and which was not subject to registration before	
26	that time shall be charged for such registration one-fourth of	13 69
27	the annual rate as provided in s. 320.08. However, no license	13 71
28	plate may be issued for less than \$5, except when otherwise	13.72
29	expressly provided	13 73
30	Section 32 Section 320.405, Florida Statutes, is	13 74
31	created to read:	

1	<u>320.405 Internat.ona. Registration Plan, inspection of</u>	1:1us
2	<u>records; hearings.--</u>	13.76
3	<u>(1) The department, or any authorized agent thereof,</u>	1:1us
4	<u>is authorized to examine the records, books, papers, and</u>	13.78
5	<u>equipment of any motor carrier that are deemed necessary to</u>	
6	<u>verify the truth and accuracy of any statement or report and</u>	13.79
7	<u>ascertain whether the tax imposed by s. 320.08(4) and (5) has</u>	
8	<u>been paid.</u>	
9	<u>(2) The department or any of its duly authorized</u>	1:1us
10	<u>agents shall have the power in the enforcement of the</u>	13.81
11	<u>provisions of this chapter to hold hearings, administer oaths</u>	
12	<u>to witnesses, and take the sworn testimony of any person and</u>	13.82
13	<u>cause it to be transcribed into writing; for such purposes,</u>	13.83
14	<u>the department shall be authorized to issue subpoenas and</u>	
15	<u>subpoenas duces tecum and conduct such investigations as it</u>	13.84
16	<u>deems necessary.</u>	
17	<u>(3) If any person unreasonably refuses access to such</u>	1:1us
18	<u>records, books, papers, other documents, or equipment, or if</u>	14.2
19	<u>any person fails or refuses to obey such subpoenas duces tecum</u>	
20	<u>or to testify, except for lawful reasons, before the</u>	14.3
21	<u>department or any of its authorized agents, the department</u>	14.4
22	<u>shall certify the names and facts to the clerk of the circuit</u>	
23	<u>court of any county; and the circuit court shall enter such</u>	14.5
24	<u>order against such person in the premises as the enforcement</u>	
25	<u>of this chapter requires.</u>	14.6
26	<u>(4) In any action or proceeding for the collection of</u>	1:1us
27	<u>the tax and penalties or interest imposed in connection</u>	14.8
28	<u>therewith, an assessment by the department of the amount of</u>	
29	<u>the tax, penalties, or interest due shall be prima facie</u>	14.9
30	<u>evidence of the claim of the state; and the burden of proof</u>	14.10
31		

1	<u>shall be upon the person charged to show that the assessment</u>	
2	<u>was incorrect and contrary to law.</u>	14.11
3	Section 33. Section 320.406, Florida Statutes, is	14.12
4	created to read:	
5	<u>320.406 Estimate of amount of tax due and unpaid.--</u>	1:lus
6	<u>(1) Whenever any motor carrier neglects or refuses to</u>	1:lus
7	<u>make and file any report for any reporting period as required</u>	14.14
8	<u>by this chapter or files an incorrect or fraudulent report, or</u>	
9	<u>is in default in the payment of any taxes and penalties</u>	14.15
10	<u>thereon payable under this chapter, the department, after</u>	14.16
11	<u>giving at least 10 days' notice to the motor carrier, shall,</u>	
12	<u>from any information it may be able to obtain from its office</u>	14.17
13	<u>or elsewhere, estimate the number of miles driven with respect</u>	14.18
14	<u>to which the motor carrier has become liable for taxes due</u>	
15	<u>under this chapter including taxes due to the applicable</u>	14.19
16	<u>International Registration Plan member jurisdiction and the</u>	
17	<u>amount of taxes due and payable thereon, to which sum shall be</u>	14.20
18	<u>added the penalties and interest required under this chapter.</u>	14.21
19	<u>(2) In any action or proceeding for the collection of</u>	1:lus
20	<u>the tax and any penalties or interest imposed in connection</u>	14.23
21	<u>therewith, an assessment by the department in the amount of</u>	
22	<u>the tax due and the interest or penalties due to the state</u>	14.24
23	<u>shall constitute prima facie evidence of the claim of the</u>	14.25
24	<u>state; and the burden of proof shall be upon the motor carrier</u>	
25	<u>to show that the assessment was incorrect or contrary to law.</u>	14.26
26	Section 34. Section 320.407, Florida Statutes, is	14.27
27	created to read	
28	<u>320.407 Suits for collection of unpaid taxes,</u>	14.28
29	<u>penalties, and interest.--Upon demand of the department, the</u>	
30	<u>Department of Legal Affairs or the state attorney for a</u>	14.29
31	<u>judicial circuit shall bring appropriate actions, in the name</u>	

1	<u>of the state or in the name of the Department of Highway</u>	14.30
2	<u>Safety and Motor Vehicles in the capacity of its office, for</u>	14.31
3	<u>the recovery of taxes, penalties, and interest due from any</u>	
4	<u>motor carrier under this chapter; and judgment shall be</u>	14.32
5	<u>rendered for the amount so found to be due together with</u>	
6	<u>costs. However, if it shall be found as a fact that a</u>	14.33
7	<u>violation of this chapter was willful on the part of any motor</u>	14.34
8	<u>carrier, judgment shall be rendered for double the amount of</u>	
9	<u>the tax found to be due with costs. The department may employ</u>	14.36
10	<u>an attorney-at-law to institute and prosecute proper</u>	
11	<u>proceedings to enforce payment of the taxes, penalties, and</u>	14.37
12	<u>interest provided for by this chapter and may fix the</u>	
13	<u>compensation for the services of such attorney-at-law.</u>	14.38
14	Section 35. Section 320.408, Florida Statutes, is	14.39
15	created to read:	
16	<u>320.408 Departmental warrant for collection of unpaid</u>	14.40
17	<u>taxes and penalties due from motor carriers.--</u>	14.41
18	<u>(1) Upon the determination of the amount of unpaid</u>	14.42
19	<u>taxes and penalties due from a motor carrier, the department</u>	14.43
20	<u>may issue a warrant, under its official seal, directed to the</u>	
21	<u>sheriff of any county of the state, commanding the sheriff to</u>	14.44
22	<u>levy upon and sell the goods and chattels of such motor</u>	14.45
23	<u>carrier found within his jurisdiction for the payment of the</u>	
24	<u>amount of such delinquency, with the added penalties and</u>	14.46
25	<u>interest and the cost of executing the warrant and conducting</u>	14.47
26	<u>the sale, and to return such warrant to the department and pay</u>	
27	<u>the department the money collected by virtue thereof.</u>	14.48
28	<u>However, any surplus resulting from such sale after all</u>	14.49
29	<u>payments of costs, penalties, and delinquent taxes have been</u>	14.50
30	<u>made shall be returned to the defaulting motor carrier.</u>	
31		

1 (2) The sheriff to whom any such warrant is directed 1:1us
 2 shall proceed upon the same in the same manner as prescribed 14.52
 3 by law in respect to executions issued against goods and
 4 chattels upon judgment by the several circuit courts, except 14.53
 5 as otherwise provided in this chapter.

6 (3) In the event there is a contest or claim of any 1:1us
 7 kind with reference to the property levied upon or the amount 14.55
 8 of taxes, costs, or penalties due, such contest or claim shall
 9 be tried in the circuit court in and for the county in which 14.56
 10 the warrant was executed, as nearly as may be in the same 14.57
 11 manner and means as such contest or claim would have been
 12 tried in such court had the warrant originally issued upon a 14.58
 13 judgment rendered by such court. The warrant issued as 14.59
 14 provided in this section shall constitute prima facie evidence
 15 of the amount of taxes, interest, and penalties due to the 14.60
 16 state by the motor carrier; and the burden of proof shall be 14.61
 17 upon the motor carrier to show that the amounts or penalties
 18 were incorrect.

19 (4) Nothing in this section shall be construed as 1:1us
 20 forfeiting or waiving any rights to collect such taxes or 14.63
 21 penalties by an action upon any bonds that may be filed with
 22 the department under the provisions of this chapter or by suit 14.64
 23 or otherwise; and in case such suit, action, or other 14.65
 24 proceeding is instituted for the collection of the tax, such
 25 suit, action, or other proceeding shall not be construed as 14.66
 26 waiving any other right herein provided. Any civil proceeding 14.67
 27 under this chapter shall not be construed as a waiver or as an
 28 estoppel in any criminal proceeding against a motor carrier 14.68
 29 under this chapter.

30 Section 36. Section 320 409, Florida Statutes, is 14.69
 31 created to read:

1	<u>320.409 Tax lien on property.--if any motor carrier</u>	14.70
2	<u>liable for the tax imposed by this chapter neglects or refuses</u>	14.71
3	<u>to pay it, the amount of the tax, including any interest,</u>	14.72
4	<u>penalty, or addition to the tax, with any cost that may accrue</u>	14.73
5	<u>in addition thereto, shall be a lien in favor of the state</u>	14.74
6	<u>upon all franchises, property, and rights to property, whether</u>	14.75
7	<u>real or personal, then belonging to or thereafter acquired by</u>	14.76
8	<u>the motor carrier, whether the property is employed by the</u>	14.77
9	<u>motor carrier in the prosecution of business or is in the</u>	14.78
10	<u>hands of an assignee, trustee, or receiver for the benefit of</u>	14.79
11	<u>creditors, from the date the taxes are due and payable. The</u>	14.80
12	<u>lien shall have priority over any lien or encumbrance</u>	14.81
13	<u>whatsoever except the lien of other state taxes having</u>	14.82
14	<u>priority by law, and except that the lien shall not be valid</u>	14.84
15	<u>as against any bona fide mortgagee, pledgee, judgment</u>	15.1
16	<u>creditor, or purchaser whose rights attached before the time</u>	15.2
17	<u>when the department filed claim of lien in the office of the</u>	15.3
18	<u>clerk of the circuit court of the county where the principal</u>	15.4
19	<u>place of business of the motor carrier is located or, if the</u>	15.5
20	<u>motor carrier has no principal place of business in the state,</u>	
21	<u>in the office of the Department of State, for which no filing</u>	
22	<u>fee shall be required. The lien shall continue until the</u>	
23	<u>amount of the tax, with any penalties and interest</u>	
24	<u>subsequently accruing, is paid or until the tax is barred</u>	
25	<u>under chapter 95. The department may issue a certificate of</u>	
26	<u>release of lien when the amount of the tax, with any penalties</u>	
27	<u>and interest subsequently accruing thereon, has been satisfied</u>	
28	<u>by the motor carrier, and the motor carrier may record it with</u>	
29	<u>the clerk of the circuit court of the county where the claim</u>	
30	<u>of lien was filed.</u>	
31		

1	Section 37. Section 320.411, Florida Statutes, is	15.6
2	created to read:	
3	<u>320.411 Officer's sale of property or franchise.--</u>	1:lus
4	<u>(1) No sheriff, receiver, assignee, master, or other</u>	1:lus
5	<u>officer shall sell the property or franchise of any motor</u>	15.8
6	<u>carrier for failure to pay taxes, penalties, or interest</u>	
7	<u>without first filing with the department a statement</u>	15.9
8	<u>containing the following information:</u>	
9	<u>(a) The name of the plaintiff or party at whose</u>	1:lus
10	<u>instance or upon whose account the sale is made.</u>	15.11
11	<u>(b) The name of the motor carrier whose property or</u>	1:lus
12	<u>franchise is to be sold.</u>	
13	<u>(c) The time and place of sale.</u>	1:lus
14	<u>(d) The nature of the property and the location of the</u>	1:lus
15	<u>same.</u>	
16	<u>(2) The department, after receiving notice as provided</u>	1:lus
17	<u>in subsection (1), shall furnish to the sheriff, receiver,</u>	15.16
18	<u>trustee, assignee, master, or other officer having charge of</u>	
19	<u>the sale a certified copy of all taxes, penalties, and</u>	15.17
20	<u>interest on file in the office of the department as liens</u>	15.18
21	<u>against such motor carrier and, in the event there are no such</u>	
22	<u>liens, a certificate showing that fact, which certified copy</u>	15.19
23	<u>or copies of certificate shall be publicly read by such</u>	
24	<u>officer at and immediately before the sale of the property or</u>	15.20
25	<u>franchise of such motor carrier.</u>	
26	Section 38. Section 320.412, Florida Statutes, is	15.21
27	created to read:	
28	<u>320.412 Department to furnish certificate of liens.--</u>	15.22
29	<u>The department shall furnish to any person applying therefor a</u>	15.23
30	<u>certificate showing the amount of all liens for tax,</u>	
31	<u>penalties, and interest that may be of record in the files of</u>	15.24

1	<u>the department against any motor carrier under the provisions</u>	15.25
2	<u>of this chapter.</u>	
3	Section 39. Section 320.413, Florida Statutes, is	15.26
4	created to read:	
5	<u>320.413 Discontinuance or transfer of business; change</u>	15.27
6	<u>of address.--</u>	
7	<u>(1) Whenever a person ceases to engage in business as</u>	15.28
8	<u>a motor carrier by reason of the discontinuance, sale, or</u>	
9	<u>transfer of the business of such person, he shall notify the</u>	15.29
10	<u>department in writing at least 10 days prior to the time the</u>	
11	<u>discontinuance, sale, or transfer takes effect. Such notice</u>	15.31
12	<u>shall give the date of discontinuance and, in the event of a</u>	
13	<u>sale or transfer of the business, the date thereof and the</u>	15.32
14	<u>name and address of the purchaser or transferee. All taxes</u>	15.33
15	<u>shall become due and payable concurrently with such</u>	
16	<u>discontinuance, sale, or transfer, and any such person shall,</u>	15.34
17	<u>concurrently with such discontinuance, sale, or transfer, make</u>	
18	<u>a report, pay all such taxes, interest, and penalties, and</u>	15.35
19	<u>surrender to the department the motor vehicle registration or</u>	15.36
20	<u>registrations issued to such person.</u>	
21	<u>(2) Unless notice has been given to the department as</u>	15.38
22	<u>provided in subsection (1), such purchaser or transferee is</u>	15.38
23	<u>liable to the state for the amount of all taxes, penalties,</u>	
24	<u>and interest under the laws of this state accrued against the</u>	15.39
25	<u>person selling or transferring his business on the date of</u>	15.40
26	<u>such sale or transfer, but only to the extent of the value of</u>	
27	<u>the property and business thereby acquired from such motor</u>	15.41
28	<u>carrier.</u>	
29	<u>(3) Nothing in this section shall be construed as</u>	15.43
30	<u>releasing the motor carrier so transferring or discontinuing</u>	15.43
31		

1	<u>his business from liability for any taxes or for any interest</u>	
2	<u>or penalty due under the provisions of this chapter.</u>	15.44
3	<u>(4) Every motor carrier shall submit in writing to the</u>	15.45
4	<u>department any change in address of his principal place of</u>	15.46
5	<u>business within 10 days after such change becomes effective.</u>	15.47
6	Section 40. Section 320.414, Florida Statutes, is	15.48
7	created to read:	
8	<u>320.414 Restraining and enjoining violation --In a</u>	15.49
9	<u>suit or other proceeding instituted in any court of competent</u>	15.50
10	<u>jurisdiction in the name of the state by the Department of</u>	
11	<u>Legal Affairs or by a state attorney at the direction of the</u>	15.51
12	<u>department, any motor carrier who violates any of the</u>	15.52
13	<u>provisions of this chapter or who fails to pay the taxes and</u>	
14	<u>all interest and penalties due by him to the state or the</u>	15.53
15	<u>International Registration Plan under the provisions of this</u>	
16	<u>chapter may be restrained and enjoined from operating any</u>	15.54
17	<u>commercial motor vehicle within this state until such motor</u>	
18	<u>carrier has paid all of such taxes, interest, and penalties</u>	15.55
19	<u>due the state and has complied with the provisions of this</u>	15.56
20	<u>chapter. Any proceeding instituted under this section shall</u>	15.57
21	<u>not operate as a bar to the prosecution of any person guilty</u>	15.58
22	<u>of violating any of the criminal laws of the state.</u>	
23	Section 41. Section 320.415, Florida Statutes, is	15.59
24	created to read:	
25	<u>320.415 Authority to inspect vehicles and seize</u>	15.60
26	<u>property.--</u>	
27	<u>(1) As a part of their responsibilities when</u>	15.62
28	<u>inspecting commercial motor vehicles, the Department of</u>	15.63
29	<u>Highway Safety and Motor Vehicles, the Department of</u>	
30	<u>Agriculture and Consumer Services, and the Department of</u>	15.64
31		

1	<u>Transportation shall ensure that all vehicles are in</u>	15.65
2	<u>compliance with the provisions of this chapter,</u>	15.66
3	<u>(2) Commercial motor vehicles owned or operated by any</u>	1:1us
4	<u>motor carrier who refuses to comply with this chapter may be</u>	15.68
5	<u>seized by authorized agents or employees of the Department of</u>	
6	<u>Highway Safety and Motor Vehicles, the Department of</u>	15.69
7	<u>Agriculture and Consumer Services, or the Department of</u>	15.70
8	<u>Transportation.</u>	15.71
9	Section 42. Section 320.416, Florida Statutes, is	15.72
10	created to read:	
11	<u>320.416 Cooperation of other state agencies in</u>	15.73
12	<u>administration of law.--The department is empowered to call on</u>	15.74
13	<u>any state agency, department, bureau, or board for any and all</u>	15.75
14	<u>information which, in its judgment, may be of assistance in</u>	
15	<u>administering or preparing for the administration of this</u>	15.76
16	<u>chapter, and such state agency, department, bureau, or board</u>	
17	<u>is authorized, directed, and required to furnish such</u>	15.77
18	<u>information.</u>	
19	Section 43. Section 320.417, Florida Statutes, is	15.78
20	created to read:	
21	<u>320.417 Foreclosure of liens --The department may file</u>	1:1us
22	<u>an action in the name of the state to foreclose the liens</u>	15.79
23	<u>provided for in this chapter. The procedure shall be the same</u>	15.80
24	<u>as the procedure for foreclosure of mortgages on real estate.</u>	
25	<u>A certificate of the department setting forth the amount of</u>	15.81
26	<u>taxes due shall be prima facie evidence of the matter therein</u>	15.82
27	<u>contained. The action may be instituted at any time after the</u>	15.83
28	<u>lien becomes effective and before it is barred under chapter</u>	15.84
29	<u>95. The title to the land conveyed by such deed shall be</u>	16.1
30	<u>indefeasible as to all parties defendant in the action.</u>	16.2
31		

1	Section 44. Effective September 1, 1988, subsection	16.3
2	(2) of section 320.57, Florida Statutes, is amended to read:	
3	320.57 Penalties for violations of this chapter.--	16.4
4	(2) The owner of a truck tractor and semitrailer	16.5
5	combination <u>or commercial truck and trailer combination</u> , the	16.6
6	actual gross vehicle weight of which exceeds the declared	16.7
7	weight for registration purposes, is required to pay to the	16.8
8	department the difference between the license tax amount paid	16.10
9	and the required license tax due for the proper gross vehicle	16.11
10	weight prescribed by s. 320.08(4)+5}, plus a civil penalty of	16.12
11	\$50.	
12	Section 45. Effective September 1, 1988, paragraph (e)	16.13
13	of subsection (1) of section 322.04, Florida Statutes, is	
14	amended to read:	16.14
15	322.04 Persons exempt from obtaining driver's	16.15
16	license.--	
17	(1) The following persons are exempt from obtaining a	16.15
18	driver's license:	
19	(e) Any person operating a golf cart, as defined in s.	16.15
20	<u>320.01</u> s. 320.01+22}, which is operated in accordance with the	
21	provisions of s. 316.212.	16.18
22	Section 46. Subsections (1) and (2) of section	16.19
23	324.171, Florida Statutes, 1986 Supplement, are amended to	16.20
24	read:	
25	324.171 Self-insurer.--	16.21
26	(1) Any person may qualify as a self-insurer by	16.22
27	obtaining a certificate of self-insurance from the department	
28	which may, in its discretion and upon application of such a	16.23
29	person, issue said certificate of self-insurance when such	16.24
30	person has satisfied the requirements of this section to	16.25
31	qualify as a self-insurer under this section:	

1	(a) A private individual with private passenger	16 26
2	vehicles shall possess a net unencumbered worth of at least	16 27
3	\$40,000.	
4	(b) A person, including any firm, partnership,	16.28
5	association, corporation, or other person, other than a	16.29
6	natural person, shall:	16 30
7	1. Possess a net unencumbered worth of at least	16.31
8	\$40,000 for the first motor vehicle and \$20,000 for each	16.33
9	additional motor vehicle; or	
10	2. Maintain sufficient net worth, as determined	16.34
11	annually by the department, pursuant to rules promulgated by	16.35
12	the department, with the assistance of the Department of	
13	Insurance, to be financially responsible for potential losses.	16.36
14	The rules shall take into consideration excess insurance	16.37
15	carried by the applicant. The department's determination	16.38
16	shall be based upon reasonable actuarial principles	
17	considering the frequency, severity, and loss development of	16 40
18	claims incurred by casualty insurers writing coverage on the	
19	type of motor vehicles for which a certificate of self-	16.41
20	insurance is desired.	
21	(c) The owner of a commercial motor vehicle, as	16.42
22	defined in s. 207.002(2) <u>or s. 320.01</u> , may qualify as a self-	16.44
23	insurer subject to the standards provided for in subparagraph	
24	(b)2.	16.45
25	(2) The self-insurance certificate shall provide	16.47
26	limits of liability insurance in the amounts specified under	16.48
27	s. 324.021(7) <u>or s. 627.7415</u> and <u>shall provide</u> personal injury	
28	protection coverage under s. 627.733(3)(b).	16 50
29	Section 47. Section 627.7415, Florida Statutes, 1986	16 51
30	Supplement, is amended to read:	
31		

1	627 7415 Commercial motor vehicles; additional	16.52
2	liability insurance coverage.--Commercial motor vehicles, as	16 53
3	defined in s. 207.002(2) <u>or s. 320.01</u> , operated upon the roads	16 54
4	and highways of this state shall be insured with the following	16.56
5	minimum levels of combined bodily liability insurance and	16 57
6	property damage liability insurance in addition to any other	16 58
7	insurance requirements:	
8	(1) Fifty thousand dollars per occurrence for a	16.59
9	commercial motor vehicle with a gross vehicle weight of 26,000	
10	pounds or more, but less than 35,000 pounds.	16 60
11	(2) One hundred thousand dollars per occurrence for a	16.61
12	commercial motor vehicle with a gross vehicle weight of 35,000	16.62
13	pounds or more, but less than 44,000 pounds.	16 63
14	(3) Three hundred thousand dollars per occurrence for	16 63
15	a commercial motor vehicle with a gross vehicle weight of	16 64
16	44,000 pounds or more.	
17	(4) All commercial motor vehicles subject to	16 65
18	regulations of the United States Department of Transportation,	
19	Title 49 C.F.R. Part 387, Subpart A, and as may be hereinafter	16 66
20	amended, shall be insured in an amount equivalent to the	16.67
21	minimum levels of financial responsibility as set forth in	
22	such regulations	16 68
23	Section 48. Except as otherwise provided herein, this	16.69
24	act shall take effect March 1, 1988	16 70
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1	*****	1:hbs
2	HOUSE SUMMARY	1:hbs
3	Transfers the fuel use tax functions of the Department of	16.72
4	Revenue to the Department of Highway Safety and Motor	16.73
5	Vehicles and revises chapter 207, F.S., to conform and	16.74
6	include references to chapter 320, F.S. Exempts certain	16.75
7	Florida-based commercial vehicles from registration	
8	requirements and delinquency penalty provisions.	16.76
9	Provides for audit procedures. Provides for exchange of	16.78
10	information with other states and authorizes cooperative	
11	reciprocal agreements with other states for the	16.79
12	administration of the fuel use tax. Deletes chapter 207	16.81
13	from certain confidentiality requirements. Revises	16.82
14	provisions relating to actions in circuit court to	
15	contest tax assessments and administrative proceedings	16.83
16	related thereto, to include the Department of Highway	16.84
17	Safety and Motor Vehicles with respect to assessments	
18	under chapter 207. Revises provisions relating to	17.2
19	display of license plates on trucks.	
20	Revises various provisions of chapter 320, F.S. Requires	17.5
21	proof of certain required insurance at time of	
22	registration. Provides for suspension of registration	17.6
23	for failure to maintain required insurance. Requires	17.7
24	certain notice of cancellation. Specifies that certain	17.8
25	license plates be imprinted with the word "Restricted"	
26	Specifies application of certain refund provisions to	17.9
27	vehicles registered under the International Registration	
28	Plan. Specifies that certain persons assessed a penalty	17.10
29	for failure to have a valid registration certificate are	
30	not subject to a delinquent fee if they obtain a	17.11
31	certificate within a specified period. Requires carriers	17.12
32	registered under the International Registration Plan to	
33	maintain certain records. Revises provisions relating to	17.13
34	license taxes for trucks, commercial trucks and truck	
35	tractors, semitrailers, and trailers. Provides for	17.14
36	inspection of records in connection with certain vehicle	17.15
37	license taxes. Provides for hearings. Provides for	17.17
38	enforcement of assessments. Authorizes the department to	17.18
39	estimate taxes due from motor carriers under certain	
40	conditions. Provides for suits for unpaid taxes.	17.19
41	Provides certain penalties. Provides for warrants for	17.21
42	unpaid taxes and penalties. Provides for liens for	17.22
43	unpaid taxes and penalties. Provides requirements with	17.23
44	respect to officer's sale of property or franchise.	
45	Requires the department to furnish certificates of liens	17.24
46	Specifies requirements relating to discontinuance or	17.25
47	transfer of business of a motor carrier or change of	17.26
48	address. Provides liability of purchaser or transferee.	17.27
49	Provides that certain violators may be restrained and	17.28
50	enjoined from operating a commercial motor vehicle.	17.29
51	Provides authority of the Department of Highway Safety	17.30
52	and Motor Vehicles, the Department of Agriculture and	17.31
53	Consumer Services, and the Department of Transportation	17.32
54	to inspect vehicles and seize property. Provides for	17.33
55	cooperation of other state agencies. Provides for	17.34
56	actions to foreclose liens. Adds commercial truck and	17.35
57	trailer combinations to a penalty provision for excessive	
58	gross vehicle weight. Revises provisions relating to	17.36

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self-insurers and to additional liability coverage, to
include reference to commercial motor vehicles as defined
under chapter 320.

17.38

By the Committees on Finance & Taxation and Transportation and
 Reoresentative Burnsed

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 of members of the Legislature and the public.

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A bill to be entitled

An act relating to motor vehicles; transferring the fuel use tax functions of the Department of Revenue to the Department of Highway Safety and Motor Vehicles; amending ss. 72.011, 72.031, and 120.575, F.S., relating to actions in circuit court to contest tax assessments and administrative proceedings related thereto, to include the Department of Highway Safety and Motor Vehicles with respect to assessments under chapter 207; amending s. 206.877, F.S.; correcting references; amending s. 207.002, F.S.; providing definitions; amending ss. 207.004, 207.007, 207.011, 207.013, 207.023, and 207.029, F.S.; exempting certain Florida-based commercial vehicles from registration requirements and delinquency penalty provisions; revising references to the department and including references to chapter 320; providing for audit procedures; amending s. 207.025, F.S.; providing for exchange of information with other states; amending s. 207.026, F.S.; deleting an obsolete reference; amending s. 207.028, F.S.; authorizing cooperative reciprocal agreements with other states for the administration of the fuel use tax; amending ss. 213.05 and 213.053, F.S., relating to Department of Revenue responsibilities and confidentiality, to delete references to chapter 207; amending s. 316.545, F.S., relating to enforcement of chapter 207,

1	to conform; amending ss. 316.605 and 320.0706,	
2	F.S.; revising provisions relating to display	1.19
3	of license plates on trucks; amending s.	
4	320.01, F.S.; providing definitions; amending	1.20
5	s. 320.02, F.S.; requiring proof of certain	1.22
6	required insurance at time of registration;	
7	providing for suspension of registration for	
8	failure to maintain required insurance;	1.24
9	requiring certain notice of cancellation;	
10	amending ss. 320.055, 320.0843, 320.105,	
11	320.14, and 322.04, F.S.; correcting cross-	1.25
12	references; clarifying language; amending s.	
13	320.06, F.S.; specifying that certain license	1.27
14	plates be imprinted with the word "Restricted";	
15	amending s. 320.0609, F.S.; specifying	1.28
16	application of certain refund provisions to	
17	vehicles registered under the International	
18	Registration Plan; amending s. 320.07, F.S.;	1.29
19	specifying that certain persons assessed a	
20	penalty for failure to have a valid	1.30
21	registration certificate are not subject to a	
22	delinquent fee if they obtain a certificate	1.31
23	within a specified period; amending s.	
24	320.0715, F.S.; requiring carriers registered	
25	under the International Registration Plan to	1.32
26	maintain certain records; amending s. 320.08,	
27	F.S.; revising provisions relating to license	1.33
28	taxes for trucks, commercial trucks and truck	
29	tractors, semitrailers, and trailers; creating	
30	s. 320.405, F.S.; providing for inspection of	1.35
31	records in connection with certain vehicle	

1	license taxes; providing for hearings;	1.36
2	providing for enforcement of assessments;	
3	creating s. 320.406, F.S.; authorizing the	1.37
4	department to estimate taxes due from motor	
5	carriers under certain conditions; creating s.	
6	320.407, F.S.; providing for suits for unpaid	1.38
7	taxes; providing certain penalties; creating s.	
8	320.408, F.S.; providing for warrants for	1.39
9	unpaid taxes and penalties; creating s.	
10	320.409, F.S.; providing for liens for unpaid	1.40
11	taxes and penalties; creating s. 320.411, F.S.;	
12	providing requirements with respect to	1.41
13	officer's sale of property or franchise;	
14	creating s. 320.412, F.S.; requiring the	
15	department to furnish certificates of liens;	1.42
16	creating s. 320.413, F.S.; specifying	
17	requirements relating to discontinuance or	1.43
18	transfer of business of a motor carrier or	
19	change of address; providing liability of	1.44
20	purchaser or transferee; creating s. 320.414,	
21	F.S.; providing that certain violators may be	1.45
22	restrained and enjoined from operating a	
23	commercial motor vehicle; creating s. 320.415,	1.46
24	F.S.; providing authority of the Department of	1.47
25	Highway Safety and Motor Vehicles, the	
26	Department of Agriculture and Consumer	1.48
27	Services, and the Department of Transportation	1.49
28	to inspect vehicles and seize property;	
29	creating s. 320.416, F.S.; providing for	
30	cooperation of other state agencies; creating	1.51
31	s. 320.417, F.S.; providing for actions to	

1	foreclose liens; amending s. 320.57, F.S.;	
2	adding commercial truck and trailer	1.52
3	combinations to a penalty provision for	
4	excessive gross vehicle weight; amending s.	1.53
5	324.171, F.S., relating to self-insurers, and	1.54
6	s. 627.7415, F.S., relating to additional	
7	liability coverage, to include reference to	1.55
8	commercial motor vehicles as defined under	
9	chapter 320; amending s. 336.025, F.S.;	1.56
10	deleting the authority to levy a local option	
11	gas tax on special fuels; deleting certain time	1.58
12	limitations relating to imposition and	
13	extension of the tax and establishment of new	1.59
14	interlocal agreements; amending s. 206.87,	
15	F.S.; imposing an additional excise tax on	1.60
16	special fuels; amending s. 206.875, F.S.,	
17	relating to allocation of the excise tax on	
18	special fuels; providing for distribution of	1.61
19	the additional tax to the counties where	
20	collected; amending s. 206.877, F.S., relating	1.62
21	to the rate schedule for payment of the fee	
22	imposed on motor vehicles fueled by liquefied	1.63
23	petroleum gas or compressed natural gas, in	
24	lieu of the excise tax on special fuels;	1.64
25	amending s. 206.879, F.S.; conforming	
26	provisions relating to the deposit of revenues	
27	into the Local Alternative Fuel User Fee	1.65
28	Clearing Trust Fund; providing effective dates.	1.66
29		
30	Be It Enacted by the Legislature of the State of Florida:	1:enc
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1	Section 1. <u>The fuel use tax function and all functions</u>	1.67
2	<u>directly linked to and solely a part of the administration of</u>	1.69
3	<u>fuel use tax by the Department of Revenue, and all statutory</u>	1.70
4	<u>powers, duties, records, personnel, property, and unexpended</u>	
5	<u>balances of appropriations, allocations, or other funds</u>	1.71
6	<u>related thereto, are transferred to the Department of Highway</u>	1.72
7	<u>Safety and Motor Vehicles and assigned to the Division of</u>	1.73
8	<u>Motor Vehicles.</u>	1.74
9	Section 2. Subsections (2) and (3) of section 72.011,	1.75
10	Florida Statutes, are amended to read:	1.76
11	72.011 Jurisdiction of circuit courts in specific tax	1.78
12	matters; administrative hearings and appeals; time for	1.79
13	commencing action; parties; deposits.--	1.80
14	(2) No action may be brought to contest an assessment	1.82
15	of any tax, interest, or penalty assessed under a section or	1.84
16	chapter specified in subsection (1) after 60 days from the	2.1
17	date the assessment becomes final. The Department of Revenue	2.3
18	<u>or, with respect to assessments under chapter 207, the</u>	
19	<u>Department of Highway Safety and Motor Vehicles, shall</u>	2.4
20	establish by rule when an assessment becomes final for	2.5
21	purposes of this section and a procedure by which a taxpayer	2.7
22	shall be notified of the assessment. It is not necessary for	2.8
23	the <u>applicable</u> department to file or docket any assessment	
24	with the agency clerk in order for such assessment to become	2.9
25	final for purposes of an action initiated pursuant to this	2.10
26	chapter or chapter 120.	
27	(3) In any action filed in circuit court contesting	2.12
28	the legality of any tax, interest, or penalty assessed under a	2.14
29	section or chapter specified in subsection (1), the plaintiff	2.15
30	must:	
31		

1	(a) Pay to the <u>applicable</u> department the amount of the	1:1us
2	tax, penalty, and accrued interest assessed by <u>such</u> the	2.18
3	department which is not being contested by the taxpayer; and	2.19
4	either	
5	(b)1. Tender into the registry of the court with the	2.23
6	complaint the amount of the contested assessment complained	2.24
7	of, including penalties and accrued interest, unless this	
8	requirement is waived in writing by the executive director of	2.25
9	the <u>applicable</u> department; or	2.26
10	2. File with the complaint a cash bond or a surety	2.29
11	bond for the amount of the contested assessment endorsed by a	2.31
12	surety company authorized to do business in this state, or by	2.32
13	any other security arrangement as may be approved by the	
14	court, and conditioned upon payment in full of the judgment,	2.33
15	including the taxes, costs, penalties, and interest, unless	2.34
16	this requirement is waived in writing by the executive	
17	director of the <u>applicable</u> department.	2.35
18		
19	Failure to pay the uncontested amount as required in paragraph	2.36
20	(a) shall result in the dismissal of the action and imposition	2.37
21	of an additional penalty in the amount of 25 percent of the	2.38
22	tax assessed.	
23	Section 3. Section 72.031, Florida Statutes, is	2.39
24	amended to read:	
25	72.031 Actions under s. 72.011(1); parties; service of	2.40
26	process.--	
27	(1) In any action brought in circuit court pursuant to	2.41
28	s. 72.011(1), the person initiating the action shall be the	2.42
29	plaintiff and the Department of Revenue shall be the	2.43
30	<u>defendant, except that for actions contesting an assessment</u>	
31	<u>under chapter 207 the Department of Highway Safety and Motor</u>	2.44

1	<u>Vehicles shall be the defendant.</u> It shall not be necessary	2.45
2	for the Governor and Cabinet, constituting the Department of	
3	Revenue, to be named as party defendants or named separately	2.47
4	as individual parties; nor shall it be necessary for the	2.48
5	executive director of the department to be named as an	
6	individual party.	
7	(2) Service of process on the <u>applicable</u> department	2.49
8	shall be perfected by service pursuant to s. 48.111,	2.51
9	notwithstanding the provisions of s. 48.121.	2.52
10	Section 4. Section 120.575, Florida Statutes, is	2.53
11	amended to read:	
12	120.575 Taxpayer contest proceedings.--	2.54
13	(1) In any administrative proceeding brought pursuant	2.55
14	to chapter 120 as authorized in s. 72.011(1), the taxpayer or	2.56
15	other substantially affected party shall be designated the	
16	"petitioner" and the Department of Revenue shall be designated	2.57
17	the " <u>respondent,</u> " except that for actions contesting an	2.58
18	<u>assessment under chapter 207 the Department of Highway Safety</u>	
19	<u>and Motor Vehicles shall be designated the "respondent."</u>	2.59
20	(2) In any administrative proceeding brought pursuant	2.61
21	to s. 120.57, the <u>applicable</u> department's burden of proof,	2.62
22	except as otherwise specifically provided by general law,	2.63
23	shall be limited to a showing that an assessment has been made	2.64
24	against the taxpayer and the factual and legal grounds upon	
25	which the <u>applicable</u> department made the assessment.	2.66
26	(3)(a) Before a taxpayer may file a petition under	2.67
27	this chapter, he shall pay to the <u>applicable</u> department the	2.68
28	amount of taxes, penalties, and accrued interest assessed by	2.69
29	<u>that</u> the department which are not being contested by the	2.71
30	taxpayer. Failure to pay the uncontested amount shall result	2.72
31		

1	in the dismissal of the action and imposition of an additional	2.73
2	penalty of 25 percent of the amount taxed.	
3	(b) The requirements of s. 72.011(2) and (3)(a) are	2.74
4	jurisdictional for any action under this chapter to contest an	2.75
5	assessment by the Department of Revenue <u>or by the Department</u>	2.76
6	<u>of Highway Safety and Motor Vehicles.</u>	
7	Section 5. Effective September 1, 1988, paragraph (a)	2.77
8	of subsection (1) of section 206.877, Florida Statutes, 1986	2.78
9	Supplement, is amended to read:	2.79
10	206.877 Motor vehicles fueled by liquefied petroleum	2.80
11	gas or compressed natural gas; payment of annual decal fees in	2.81
12	lieu of tax.--	
13	(1) The tax imposed by s. 206.87 does not apply to	2.82
14	motor vehicles licensed in this state pursuant to chapter 320	2.83
15	which are powered by alternative fuels and for which valid	2.84
16	decal have been acquired as provided in this section.	3.1
17	(a) The owners or operators of such vehicles shall, in	3.2
18	lieu of the excise tax imposed by this part, pay an annual	3.5
19	decal fee on each such motor vehicle in accordance with the	3.6
20	following rate schedule:	3.7
21		3.9
22		<u>Fee for each cent</u> 3.10
23		<u>of tax imposed</u> 3.11
24	<u>Class Vehicle License Category State Fee by chapter 336</u>	3.12
25		
26	A Vehicles licensed pursuant to \$44 \$11	3.14
27	s. 320.08(1), (2), (3)(a)-	3.15
28	(c), (e)(f) , (6)(a), and (9)(c)1.	3.16
29		
30	B Vehicles licensed pursuant to \$60 \$15	3.18
31	s. 320.08 (3) (4) (5)(b)-(e).	3.19

1	(6)(b), (9)(c)2., and (14).	3.20
2		
3	C Vehicles licensed pursuant to §84 §21	3.22
4	a. 320.08(4).	3.23
5		
6	Section 6. Subsection (3) of section 207.002, Florida	3.26
7	Statutes, 1986 Supplement, is amended, and subsections (11),	3.27
8	(12), (13), (14) and (15) are added to said section, to read:	
9	207.002 Definitions.--As used in this chapter, the	3.29
10	term:	
11	(3) "Department" means the Department of <u>Highway</u>	1:lus
12	<u>Safety and Motor Vehicles Revenue.</u>	
13	<u>(11) "International Registration Plan" means a</u>	1:lus
14	<u>registration reciprocity agreement among states of the United</u>	3.33
15	<u>States and provinces of Canada providing for payment of</u>	
16	<u>license fees or license taxes on the basis of fleet miles</u>	3.34
17	<u>operated in various jurisdictions.</u>	
18	<u>(12) "Apportionable vehicle" means any vehicle, except</u>	1:lus
19	<u>a recreational vehicle, a vehicle displaying restricted</u>	3.36
20	<u>plates, a municipal pickup and delivery vehicle, a bus used in</u>	
21	<u>transportation of chartered parties, and a government-owned</u>	3.37
22	<u>vehicle, which is used or intended for use in two or more</u>	3.38
23	<u>states of the United States or provinces of Canada that</u>	
24	<u>allocate or proportionally register vehicles and which is used</u>	3.40
25	<u>for the transportation of persons for hire or is designed,</u>	
26	<u>used, or maintained primarily for the transportation of</u>	3.41
27	<u>property and:</u>	
28	<u>(a) Is a power unit having a gross vehicle weight in</u>	1:lus
29	<u>excess of 26,000 pounds;</u>	3.43
30	<u>(b) Is a power unit having three or more axles,</u>	1:lus
31	<u>regardless of weight; or</u>	3.45

1	<u>(c) Is used in combination, when the weight of such</u>	1:1us
2	<u>combination exceeds 26,000 pounds gross vehicle weight.</u>	3.47
3	<u>(13) "Interstate" means vehicle movement between or</u>	1:1us
4	<u>through two or more states.</u>	3.49
5	<u>(14) "Intrastate" means vehicle movement from one</u>	1:1us
6	<u>point within a state to another point within the same state.</u>	3.51
7	<u>(15) "Registrant" means a person in whose name or</u>	1:1us
8	<u>names a vehicle is properly registered.</u>	3.53
9	Section 7. Subsections (1) and (2) and paragraph (c)	3.54
10	of subsection (5) of section 207.004, Florida Statutes, are	3.55
11	amended to read:	3.56
12	207.004 Registration of motor carriers; identifying	3.57
13	devices; fees; renewals; trip, emergency, and annual	3.58
14	permits.--	3.59
15	(1) No motor carrier shall operate or cause to be	3.60
16	operated in this state any commercial motor vehicle, <u>other</u>	3.61
17	<u>than a Florida-based commercial motor vehicle which travels</u>	
18	<u>Florida intrastate mileage only</u> , which uses special fuel or	3.62
19	motor fuel until such carrier has registered with the	3.64
20	department and has been issued an identifying device for each	
21	vehicle operated. There shall be a fee of \$\$ per year or any	3.65
22	fraction thereof for each <u>such</u> identifying device issued, with	3.67
23	the exception that a Florida-licensed vehicle shall be	
24	provided an identifying device at no fee. The identifying	3.69
25	device shall be provided by the department and must be	3.71
26	conspicuously displayed on the commercial motor vehicle while	
27	it is being operated on the public highways of this state.	3.73
28	The transfer of an identifying device from one vehicle to	3.74
29	another vehicle or from one motor carrier to another motor	3.75
30	carrier is prohibited. If a registered carrier has unused	3.76
31	identifying devices at the end of the reporting period, they	

1	may be exchanged for an equal number of identifying devices	3.77
2	for the next ensuing reporting period at no charge.	3.78
3	(2) The identifying devices shall be issued each year	3.79
4	for the reporting period or any portion thereof. Effective	3.81
5	September 17, 1984, identifying devices shall be issued for the	
6	period September 17, 1984, through November 30, 1985, or any	3.82
7	portion thereof. Thereafter, Identifying devices shall be	3.83
8	issued each year for the period December 1 through November	3.84
9	30, or any portion thereof, if tax returns and tax payments,	
10	when applicable, have been submitted to the department for	4.1
11	prior reporting periods.	
12	(5)	4.2
13	(c) A registered motor carrier engaged in driveway	4.3
14	transportation, in which the cargo is the vehicle itself and	4.4
15	is in transit to stock inventory and the ownership of the	
16	vehicle is not vested in the motor carrier, may, upon payment	4.5
17	of the \$8 fee, secure from the department an annual permit for	4.6
18	the period September 1 through August 31. Effective September	1:10a
19	17, 1984, permits shall be issued for the period September 17	
20	1984, through November 30, 1985. Thereafter, The annual	4.10
21	permits shall be issued for the period December 1 through	
22	November 30. An original permit must be in the possession of	4.12
23	the operator of each vehicle and shall be exhibited on demand	4.13
24	to any authorized personnel. Vehicle mileage reports must be	4.14
25	submitted by the motor carrier, and the road privilege tax	
26	must be paid on all miles operated within this state during	4.16
27	the reporting period. All other provisions of this chapter	4.17
28	shall apply to the holder of an annual permit.	4.18
29	Section 8. Subsections (1) and (3) of section 207.007,	4.19
30	Florida Statutes, are amended to read:	4.20
31	207.007 Offenses; penalties and interest.--	4.21

1	(1) If any motor carrier fails to file a return and	4.23
2	pay any tax liability under this <u>chapter, for any commercial</u>	
3	<u>vehicle other than a Florida-based commercial motor vehicle</u>	4.24
4	<u>which travels Florida intrastate mileage only,</u> within the time	4.25
5	required hereunder, the department shall add a delinquency	4.26
6	penalty of 5 percent to the amount of the taxes due if the	4.28
7	failure is for not more than 30 days, with an additional 5	4.29
8	percent penalty for each additional 30 days, or fraction	
9	thereof, during the time which the failure continues, not to	4.31
10	exceed a total penalty of 25 percent in the aggregate.	
11	However, in no event shall the penalty be less than \$5.	4.33
12	(3) Any person who:	4.35
13	(a) Willfully refuses or neglects to make any	4.36
14	statement, report, or return required by the provisions of	
15	this chapter;	4.37
16	(b) Knowingly makes, or assists any other person in	4.39
17	making, a false statement in a return or report or in	4.40
18	connection with an application for registration under this	4.41
19	chapter; or	
20	(c) Violates any of the provisions of this chapter, a	4.44
21	penalty for which is not otherwise provided,	4.45
22		
23	is guilty of a misdemeanor of the second degree, punishable as	4.46
24	provided in s. 775.082, s. 775.083, or s. 775.084. In	4.47
25	addition, for a second or further offense, the department may	
26	revoke or suspend the registration <u>privileges under ss.</u>	1:1us
27	<u>207.004 and 320.02</u> of the violator. Each day or part thereof	4.49
28	during which a person operates or causes to be operated a	
29	commercial motor vehicle without being the holder of an	4.52
30	identifying device or having a valid trip permit, emergency	
31	permit, or annual permit as required by this chapter	4.54

1	constitutes a separate offense within the meaning of this	4.55
2	section. In addition to the penalty imposed by this section,	4.56
3	the defendant shall be required to pay all taxes, interest,	4.57
4	and penalties due to the state.	
5	Section 9. Subsection (7) is added to section 207.011,	4.58
6	Florida Statutes, to read:	
7	207.011 Inspection of records; hearings; forms;	4.59
8	rules.--	
9	<u>(7) The Department of Highway Safety and Motor</u>	1:lus
10	<u>Vehicles and the Department of Revenue may enter into an</u>	
11	<u>agreement as to audit procedures on those motor carriers</u>	4.61
12	<u>registered pursuant to this chapter. No audit or examination</u>	4.62
13	<u>of records of dealers licensed with the Department of Revenue</u>	
14	<u>under the provisions of chapter 206 shall be made by the</u>	4.63
15	<u>Department of Highway Safety and Motor Vehicles for either</u>	
16	<u>chapter 206 or this chapter without prior approval of the</u>	4.64
17	<u>Department of Revenue.</u>	
18	Section 10. Section 207.013, Florida Statutes, is	4.65
19	amended to read:	
20	207.013 Suits for collection of unpaid taxes,	4.67
21	penalties, and interest.--Upon demand of the department, the	
22	Department of Legal Affairs or the state attorney for a	4.68
23	judicial circuit shall bring appropriate actions, in the name	4.69
24	of the state or in the name of the Department of <u>Highway</u>	
25	<u>Safety and Motor Vehicles</u> Revenue in the capacity of its	4.71
26	office, for the recovery of taxes, penalties, and interest due	4.73
27	under this chapter; and judgment shall be rendered for the	4.74
28	amount so found to be due together with costs. However, if it	4.75
29	shall be found as a fact that such claim for, or grant of, an	
30	exemption or credit was willful on the part of any motor	4.78
31	carrier, retail dealer, or distributor of special fuel or	4.79

1	motor fuel, judgment shall be rendered for double the amount	4.81
2	of the tax found to be due with costs. The department may	4.83
3	employ an attorney-at-law to institute and prosecute proper	
4	proceedings to enforce payment of the taxes, penalties, and	4.84
5	interest provided for by this chapter and may fix the	5.2
6	compensation for the services of such attorney-at-law.	5.3
7	Section 11. Section 207.023, Florida Statutes, is	5.4
8	amended to read:	
9	207.023 Authority to inspect vehicles, make arrests,	5.5
10	seize property, and execute warrants.--	5.7
11	(1) As a part of their responsibility when inspecting	5.7
12	commercial vehicles, the Department of Revenue--the Department	5.9
13	of Highway Safety and Motor Vehicles, the Department of	
14	Agriculture and Consumer Services, and the Department of	5.10
15	Transportation shall ensure that all vehicles are properly	5.11
16	qualified under the provisions of this chapter.	5.12
17	(2) The Department of Revenue--the Department of	5.14
18	Highway Safety and Motor Vehicles, the Department of	5.15
19	Agriculture and Consumer Services, the Department of	5.16
20	Transportation, and their deputies, agents, and employees may	5.18
21	assess the penalty imposed in s. 316.545(4) for violations of	
22	s. 207.004(4) and may make arrests without warrants for	5.19
23	violations of the other provisions of this chapter. Any	5.21
24	person arrested for a violation of any provision of this	
25	chapter shall be surrendered without delay to the sheriff of	5.23
26	the county in which the arrest was made, and a formal	
27	complaint shall be made against him, in accordance with law.	5.26
28	(3) Commercial motor vehicles owned or operated by any	5.27
29	motor carrier who refuses to comply with this chapter may be	5.28
30	seized by authorized agents or employees of the Department of	5.29
31	Revenue--the Department of Highway Safety and Motor Vehicles,	5.30

1	the Department of Agriculture and Consumer Services, or the	5.32
2	Department of Transportation; or authorized agents and	5.34
3	employees of any of these departments also may seize property	
4	as set out in ss. 206.205, 206.21, and 206.215. Upon such	5.36
5	seizure, the property shall be surrendered without delay to	5.37
6	the sheriff of the county where the property was seized for	5.38
7	further proceedings.	
8	(4) When the Department of <u>Highway Safety and Motor</u>	5.40
9	<u>Vehicles</u> Revenue deems it advisable, it may direct the warrant	5.42
10	provided for in s. 207.014 to one of such deputies, agents, or	5.43
11	employees of the department, who shall then execute the	5.44
12	warrant and proceed thereon in the same manner provided for	5.45
13	sheriffs in such cases.	5.46
14	Section 12. Section 207.025, Florida Statutes, is	5.47
15	amended to read:	
16	207.025 Exchange of information.-- Any information	5.49
17	received by the department in connection with the	
18	administration of this tax shall be subject to the provisions	5.50
19	of s. 213.053. --However, The department is authorized to	5.51
20	exchange information with the American Association of Motor	5.53
21	Vehicle Administrators <u>and with another state or states</u> as	
22	necessary to enforce the provisions of this chapter.	5.55
23	Section 13. Section 207.026, Florida Statutes, is	5.56
24	amended to read:	
25	207.026 Allocation of tax.--All moneys derived from	5.58
26	the taxes and fees imposed by this chapter shall be paid into	5.59
27	the State Treasury by the department for deposit in the Gas	5.61
28	Tax Collection Trust Fund, from which the following transfers	5.63
29	shall be made: After withholding \$50,000 from the proceeds	5.65
30	therefrom, to be used as a revolving cash balance, the funds	5.67
31	for the purpose of conducting the study as set forth in s. 4	5.68

1	of chapter 00-415, Laws of Florida and the amount of funds	5.69
2	necessary for the administration and enforcement of this tax,	5.71
3	all other moneys shall be transferred in the same manner and	
4	for the same purpose as provided in ss. 206.41, 206.45,	5.72
5	206.60, 206.605, and 212.69.	
6	Section 14. Section 207.028, Florida Statutes, is	5.73
7	amended to read:	
8	207.028 Registration; <u>cooperative reciprocal</u>	5.74
9	<u>agreements between states report.</u> --	1:10s
10	(1) <u>The Department of Highway Safety and Motor</u>	1:1us
11	<u>Vehicles may enter into a cooperative reciprocal agreement</u>	5.78
12	<u>with another state or group of states for the administration</u>	
13	<u>of the tax imposed by this chapter. An agreement arrangement,</u>	5.81
14	<u>declaration, or amendment is not effective until stated in</u>	
15	<u>writing and filed with the Department of Highway Safety and</u>	5.82
16	<u>Motor Vehicles.</u>	
17	(2) <u>The agreement may provide for determining the base</u>	5.84
18	<u>state for users, users' records requirements, audit</u>	
19	<u>procedures, exchange of information, persons eligible for tax</u>	6.2
20	<u>licensing, defining qualified motor vehicles, determining if</u>	6.3
21	<u>bonding is required, specifying reporting requirements and</u>	
22	<u>periods including defining uniform penalty and interest rates</u>	6.4
23	<u>for late reporting, determining methods for collecting and</u>	6.5
24	<u>forwarding of motor fuel taxes and penalties to another</u>	
25	<u>jurisdiction, and other provisions as will facilitate the</u>	6.6
26	<u>administration of the agreement.</u>	
27	(3) <u>The department may, as required by the terms of</u>	6.8
28	<u>the agreement, forward to the proper officers of another state</u>	
29	<u>any information in the department's possession relative to the</u>	6:10
30	<u>manufacture, receipt, sale, use, transportation, or shipment</u>	6:11
31	<u>of motor fuels by any person. The department may disclose to</u>	6:13

1	<u>the proper officers of another state the location of offices,</u>	
2	<u>motor vehicles and other real and personal property of users</u>	6.15
3	<u>of motor fuels.</u>	
4	<u>(4) The agreement may provide for each state to audit</u>	6.17
5	<u>the records of persons based in the state to determine if the</u>	
6	<u>motor fuel taxes due each state are properly reported and</u>	6.18
7	<u>paid. Each state shall forward the findings of the audits</u>	6.19
8	<u>performed on persons based in the state to each state in which</u>	6.20
9	<u>the person has taxable use of motor fuels. For persons not</u>	6.21
10	<u>based in this state and who have taxable use of motor fuel in</u>	
11	<u>this state, the department shall serve the audit findings</u>	6.22
12	<u>received from another state in the form of an assessment on</u>	6.23
13	<u>the person as though an audit was conducted by the department.</u>	
14	<u>(5) Any agreement entered into under this section does</u>	1:1us
15	<u>not preclude the department from auditing the records of any</u>	6.25
16	<u>person covered by the provisions of this chapter.</u>	
17	<u>(6) The department may adopt rules for the</u>	1:1us
18	<u>administration and enforcement of the agreements.</u>	6.26
19	<u>(7) The legal remedies for any person served with an</u>	1:1us
20	<u>order or assessment under this section are as prescribed in</u>	6.28
21	this chapter. The department shall cooperate with the	1:1os
22	Department of Highway Safety and Motor Vehicles in developing	6.30
23	a form on which both the registration and the report of motor	6.31
24	fuel or special fuel use can be accomplished. Upon receipt of	6.32
25	the report from either the tax collector or the commercial	
26	vehicle owner, the department shall issue to the vehicle an	6.33
27	identifying device as required by s. 207.004.	6.34
28	Section 15. Subsections (1) and (5) of section	6.35
29	207.029, Florida Statutes, 1986 Supplement, are amended to	6.36
30	read:	
31	207.029 Proof of liability insurance required.--	6.38

1	(1) Upon registration of each commercial motor vehicle	6.38
2	pursuant to s. 207.004(1) <u>or chapter 320</u> , the owner shall	1:lus
3	provide proof of compliance with the requirements of s.	6.41
4	627.7415. Such proof of compliance shall be accomplished by:	6.42
5	(a)1. Furnishing to the department <u>or its authorized</u>	1:lus
6	<u>agent</u> satisfactory evidence of holding a motor vehicle	
7	liability insurance policy issued by any insurance company	6.46
8	authorized or eligible to do business in this state; or	
9	2. Depositing with the department a surety bond issued	6.47
10	by a surety company authorized or eligible to do business in	6.51
11	this state, in such form as may be approved by the department	
12	and conditioned for payment of the amount in compliance with	6.53
13	s. 627.7415; or	
14	3. A combination of said insurance policy and surety	6.55
15	bond conditioned for payment of the amount in compliance with	
16	s. 627.7415; or	6.56
17	(b) Furnishing the department <u>or its authorized agent</u>	6.57
18	satisfactory evidence of compliance with the financial	6.58
19	responsibility requirements as set forth in regulations of the	
20	United States Department of Transportation, Title 49 C.F.R.	6.60
21	Part 387, Subpart A; or	6.61
22	(c) Furnishing the department <u>or its authorized agent</u>	6.61
23	a certificate of self-insurance issued by the Department of	6.63
24	Highway Safety and Motor Vehicles in accordance with s.	
25	324.171(1)(c).	
26	(5) The verifying of proof of liability insurance and	6.63
27	the issuance of or failure to issue an identifying device for	6.65
28	a reporting period or any portion thereof by the <u>department or</u>	1:lus
29	<u>its authorized agent</u> Department-of-Revenue under the	6.67
30	provisions of this chapter or s. 207.004(1) may not be	
31	construed in any court as a warranty of the reliability or	6.69

1	accuracy of the evidence of such proof. The <u>department or its</u>	6.70
2	<u>authorized agent</u> Department-of-Revenue shall not be liable for	6.71
3	damages for any inadequacy, insufficiency, falsification, or	6.72
4	unauthorized modification of any item of the proof of	
5	liability insurance either prior to, during, or subsequent to	6.73
6	the verification of the proof. The issuance of an identifying	6.74
7	device by the <u>department or its authorized agent</u> Department-of	6.75
8	Revenue upon registration of any commercial motor vehicle does	6.76
9	not constitute prima facie evidence or a presumption of	
10	insurance coverage.	6.77
11	Section 16. Section 213.05, Florida Statutes, 1986	6.77
12	Supplement, is amended to read:	6.78
13	213.05 Department of Revenue; control and	6.79
14	administration of revenue laws.--The Department of Revenue	6.80
15	shall have only those responsibilities for ad valorem taxation	6.81
16	specified to the department in chapter 192, taxation, general	
17	provisions; chapter 193, assessments; chapter 194,	6.82
18	administrative and judicial review of property taxes; chapter	
19	195, property assessment administration and finance; chapter	6.83
20	196, exemption; chapter 197, tax collections, sales, and	6.84
21	liens; chapter 199, intangible personal property taxes; and	
22	chapter 200, determination of millage. The Department of	7.3
23	Revenue shall have the responsibility of regulating,	7.4
24	controlling, and administering all revenue laws and performing	
25	all duties as provided in s. 125.0104, the Local Option	7.5
26	Tourist Development Act; chapter 198, estate taxes; chapter	7.6
27	201, excise tax on documents; chapter 203, gross receipts	7.8
28	taxes; chapter 206, motor and other fuel taxes; chapter- 207,	7.9
29	tax-on-operation-of-commercial-motor-vehicles; chapter 208,	7.10
30	tax on generation of hazardous wastes; chapter 211, tax on	
31	production of oil and gas and severance of solid minerals;	7.14

1	chapter 212, tax on sales, use, and other transactions;	
2	chapter 214, administration of designated nonproperty taxes;	7.15
3	chapter 220, income tax code; s. 376.11, pollutant spill	7.16
4	prevention and control; and ss. 624.509-624.514, insurance	7.17
5	code: administration and general provisions.	7.18
6	Section 17. Subsections (1) and (7) of section	7.19
7	213.053, Florida Statutes, 1986 Supplement, are amended to	7.21
8	read:	
9	213.053 Confidentiality and information sharing.--	7.23
10	(1) The provisions of this section apply to s.	7.23
11	125.0104, county government; chapter 198, estate taxes;	7.25
12	chapter 199, intangible personal property taxes; chapter 201,	
13	excise tax on documents; chapter 203, gross receipts taxes;	7.27
14	chapter 207, the Florida Special Fuel and Motor Fuel Use Tax	7.28
15	Act of 1981; chapter 211, tax on severance and production of	7.29
16	minerals; part I of chapter 212, tax on sales, use, and other	7.30
17	transactions; chapter 214, administration of designated	7.32
18	nonproperty taxes; chapter 220, income tax code; chapter 376,	
19	pollutant spill prevention and control; and ss. 624.509-	7.33
20	624.514, insurance code: administration and general	7.35
21	provisions.	
22	(7) The provisions of this section apply to all	7.36
23	sections of chapter 207, the Florida Special Fuel and Motor	7.37
24	Fuel Use Tax Act of 1981, except for s. 207.025, exchange of	7.38
25	information.--However, Nothing in this section shall prevent	7.40
26	the department from providing information relative to chapter	7.42
27	211, chapter 376, or chapter 377 to the proper state agency in	7.43
28	the conduct of its official duties or from providing	
29	information relative to chapter 212 to the Division of	7.44
30	Alcoholic Beverages and Tobacco of the Department of Business	
31	Regulation in the conduct of its official duties. Such state	7.46

1	agencies shall be bound by the same requirements of	
2	confidentiality as the Department of Revenue. Breach of	7.48
3	confidentiality is a misdemeanor of the first degree,	
4	punishable as provided by s. 775.082 or s. 775.083.	7.49
5	Section 18. Paragraph (c) of subsection (3) and	7.50
6	paragraph (b) of subsection (4) of section 316.545, Florida	
7	Statutes, 1986 Supplement, are amended to read:	7.54
8	316.545 Weight and load unlawful; special fuel and	7.55
9	motor fuel tax enforcement; inspection; penalty; review.--	7.56
10	(3) Any person who violates the overloading provisions	7.57
11	of this chapter shall be conclusively presumed to have damaged	7.58
12	the highways of this state by reason of such overloading,	7.59
13	which damage is hereby fixed as follows:	7.60
14	(c) An apportioned motor vehicle, as defined in <u>s.</u>	7.61
15	<u>320.01</u> s.-320.01(23) , operating on the highways of this state	7.62
16	without being properly licensed and registered shall be	7.63
17	subject to the penalties as herein provided;	
18	(4)	7.64
19	(b) In addition to the penalty provided for in	7.66
20	paragraph (a), the vehicle may be detained until the owner or	
21	operator of the vehicle furnishes evidence that the vehicle	7.67
22	has been properly registered pursuant to s. 207.004. Any	7.68
23	officer or agent of the Department of Transportation may issue	
24	an emergency or trip permit and collect the appropriate fee as	7.69
25	provided for in s. 207.004(4). Notwithstanding the provisions	7.70
26	of subsection (6), all permit fees collected pursuant to this	
27	paragraph shall be transferred to the Department of <u>Highway</u>	7.71
28	<u>Safety and Motor Vehicles</u> Revenue to be allocated pursuant to	7.73
29	s. 207.026.	7.74
30		
31		

1	Section 19. Effective September 1, 1988, subsection	7.75
2	(1) of section 316.605, Florida Statutes, 1986 Supplement, is	7.76
3	amended to read:	7.77
4	316.605 Licensing of vehicles.--	7.78
5	(1) Every vehicle, at all times while driven, stopped,	7.80
6	or parked upon any highways, roads, or streets of this state,	7.81
7	shall be licensed in the name of the owner thereof in	7.82
8	accordance with the laws of this state unless such vehicle is	7.83
9	not required by the laws of this state to be licensed in this	7.84
10	state and shall, except as <u>otherwise</u> provided in s. 320.0706	8.1
11	for front-end registration license plates on trucks-of-net	1:10s
12	weight-of-more-than-10,000-pounds-or truck tractors, display	8.3
13	the license plate or both of the license plates assigned to it	8.6
14	by the state, one on the rear and, if two, the other on the	8.7
15	front of the vehicle, each to be securely fastened to the	
16	vehicle outside the main body of the vehicle in such manner as	8.8
17	to prevent the plates from swinging, with all letters,	8.9
18	numerals, printing, writing, and other identification marks	8.10
19	upon the plates clear and distinct and free from defacement,	8.11
20	mutilation, grease, and other obscuring matter, so that they	
21	will be plainly visible and legible at all times 100 feet from	8.12
22	the rear or front. Nothing shall be placed upon the face of a	8.13
23	Florida plate except as permitted by law or by rule or	8.14
24	regulation of a governmental agency. No license plates other	8.16
25	than those furnished by the state shall be used. However, if	8.18
26	the vehicle is not required to be licensed in this state, the	
27	license plates on such vehicle issued by another state, by a	8.19
28	territory, possession, or district of the United States, or by	8.20
29	a foreign country, substantially complying with the provisions	8.21
30	hereof, shall be considered as complying with this chapter.	
31		

1	Section 20. Effective September 1, 1988, subsections	8.22
2	(9) through (26) of section 320.01, Florida Statutes, 1986	
3	Supplement, are amended, and subsections (28) through (32) are	8.23
4	added to said section, to read:	
5	320.01 Definitions, general.--As used in the Florida	8.24
6	Statutes, except as otherwise provided, the term:	8.25
7	(9) "Truck" means any motor vehicle <u>with a net vehicle</u>	1:lus
8	<u>weight of 5,000 pounds or less and which is designed or used</u>	8.26
9	principally for the carriage of goods and includes a motor	8.30
10	vehicle to which has been added a cabinet box, a platform, a	8.31
11	rack, or other equipment for the purpose of carrying goods	
12	other than the personal effects of the passengers.	8.32
13	(10) "Commercial truck" means any motor vehicle with a	1:lus
14	<u>net vehicle weight of more than 5,000 pounds, which is</u>	8.34
15	<u>registered on the basis of gross vehicle weight in accordance</u>	
16	<u>with s. 320.08(4), and which is designed or used for the</u>	8.35
17	<u>carriage of goods or designed or equipped with a connecting</u>	8.36
18	<u>device for the purpose of drawing a trailer that is attached</u>	
19	<u>or coupled thereto by means of such connecting device and</u>	8.37
20	<u>includes any such motor vehicle to which has been added a</u>	
21	<u>cabinet box, a platform, a rack, or other equipment for the</u>	8.38
22	<u>purpose of carrying goods other than the personal effects of</u>	8.39
23	<u>the passengers.</u>	
24	(11) (10) "Truck tractor" means a motor vehicle which	1:lus
25	has four or more wheels and is designed and equipped with a	8.42
26	fifth wheel for the primary purpose of drawing a semitrailer	8.43
27	that is attached or coupled thereto by means of such fifth	8.44
28	wheel and which has no provision for carrying loads	
29	independently.	
30	(12) (11) "Gross vehicle weight" means:	8.46
31		

1	<u>(a) The gross weight of a commercial truck, including</u>	1:1us
2	<u>the gross weight of any trailer coupled thereto. The gross</u>	8.48
3	<u>vehicle weight is calculated by adding to the gross weight of</u>	
4	<u>the commercial truck the gross weight of the trailer, which is</u>	8.49
5	<u>the maximum gross weight as declared by the owner or person</u>	8.50
6	<u>applying for registration.</u>	
7	<u>(b) The gross vehicle weight of a truck tractor and</u>	1:1us
8	<u>semitrailer combination and is calculated by adding to the net</u>	8.52
9	<u>weight of the truck tractor the gross weight of the</u>	8.54
10	<u>semitrailer, which is the maximum gross weight as declared by</u>	8.55
11	<u>the owner or person applying for registration; such vehicles</u>	
12	<u>are together by means of a fifth-wheel arrangement whereby</u>	8.57
13	<u>part of the weight of the semitrailer and load rests upon the</u>	8.58
14	<u>truck tractor.</u>	
15	<u>(13)†12† "Passenger," or any abbreviation thereof,</u>	1:1us
16	<u>does not include a driver.</u>	8.61
17	<u>(14)†13† "Private use" means the use of any vehicle</u>	1:1us
18	<u>which is not properly classified as a for-hire vehicle.</u>	8.64
19	<u>(15)†14†(a) "For-hire vehicle" means any motor</u>	1:1us
20	<u>vehicle, when used for transporting persons or goods for</u>	8.67
21	<u>compensation; let or rented to another for consideration;</u>	8.68
22	<u>offered for rent or hire as a means of transportation for</u>	8.69
23	<u>compensation; advertised in a newspaper or generally held out</u>	8.70
24	<u>as being for rent or hire; used in connection with a travel</u>	
25	<u>bureau; or offered or used to provide transportation for</u>	8.71
26	<u>persons solicited through personal contact or advertised on a</u>	8.72
27	<u>"share-expense" basis. When goods or passengers are</u>	8.74
28	<u>transported for compensation in a motor vehicle outside a</u>	8.75
29	<u>municipal corporation of this state, or when goods are</u>	
30	<u>transported in a motor vehicle not owned by the person owning</u>	8.76
31	<u>the goods, such transportation is "for hire." The carriage of</u>	8.78

1	goods and other personal property in a motor vehicle by a	8.79
2	corporation or association for its stockholders, shareholders,	8.80
3	and members, cooperative or otherwise, is transportation "for	1:qq
4	hire."	
5	(b) The following are not included in the term "for-	8.82
6	hire vehicle": a motor vehicle used for transporting school	8.84
7	children to and from school under contract with school	
8	officials; a hearse or ambulance when operated by a licensed	9.1
9	embalmer or mortician or his agent or employee in this state;	9.2
10	a motor vehicle used in the transportation of agricultural or	9.3
11	horticultural products or in transporting agricultural or	9.5
12	horticultural supplies direct to growers or the consumers of	9.6
13	such supplies or to associations of such growers or consumers;	
14	a motor vehicle temporarily used by a farmer for the	9.7
15	transportation of agricultural or horticultural products from	9.8
16	any farm or grove to a packinghouse or to a point of shipment	9.9
17	by a transportation company; or a motor vehicle not exceeding	9.10
18	1 1/2 tons under contract with the Government of the United	9.11
19	States to carry United States mail, provided such vehicle is	
20	not used for commercial purposes.	9.12
21	<u>(15)</u> (15) "Road" means the entire width between the	1:1us
22	boundary lines of every way or place of whatever nature when	9.14
23	any part thereof is open to the use of the public for purposes	9.16
24	of vehicular traffic.	
25	<u>(17)</u> (16) "Motor-driven cycle" means any motorcycle, ¹⁴	9.18
26	including any motor scooter, and any bicycle propelled by a	9.19
27	helper motor with a displacement in excess of 50 cubic	9.20
28	centimeters.	9.21
29	<u>(18)</u> (17) "Brake horsepower" means the actual unit of	9.23
30	torque developed per unit of time at the output shaft of an	
31	engine, as measured by a dynamometer.	9.24

1	(19) <u>(10)</u> "Department" means the Department of Highway	9.27
2	Safety and Motor Vehicles.	
3	(20) <u>(19)</u> "Registration period" means a period of 12	1:lus
4	months during which a motor vehicle or mobile home	9.29
5	registration is valid.	9.30
6	(21) <u>(20)</u> "Marine boat trailer dealer" means any person	1:lus
7	engaged in:	9.32
8	(a) The business of buying, selling, manufacturing, or	9.33
9	dealing in trailers specifically designed to be drawn by	9.34
10	another vehicle and used for the transportation on land of	9.35
11	vessels, as defined in s. 327.02; or	
12	(b) The offering or displaying of such trailers for	9.37
13	sale.	
14	(22) <u>(21)</u> "Renewal period" means a period of 30 days	1:lus
15	during which renewal of a motor vehicle registration or mobile	9.40
16	home registration is required, except as otherwise provided by	
17	law.	9.41
18	(23) <u>(22)</u> "Golf cart" means a motor vehicle designed	1:lus
19	and manufactured for operation on a golf course for sporting	9.45
20	or recreational purposes.	
21	(24) <u>(23)</u> "Apportioned motor vehicle" means any motor	1:lus
22	vehicle which is required to be registered, or with respect to	9.49
23	which an election has been made to register it, under the	9.51
24	International Registration Plan.	
25	(25) <u>(24)</u> "International Registration Plan" means a	1:lus
26	registration reciprocity agreement among states of the United	9.54
27	States and provinces of Canada providing for payment of	
28	license fees on the basis of fleet miles operated in various	9.55
29	jurisdictions.	
30	(26) <u>(25)</u> "Apportionable vehicle" means any vehicle,	9.57
31	except recreational vehicles, vehicles displaying restricted	9.58

1	plates, city pick-up and delivery vehicles, buses used in	
2	transportation of chartered parties, and government-owned	9.59
3	vehicles, which is used or intended for use in two or more	9.60
4	member jurisdictions that allocate or proportionally register	
5	vehicles and which is used for the transportation of persons	9.62
6	for hire or is designed, used, or maintained primarily for the	9.63
7	transportation of property and:	
8	(a) Is a power unit having a gross vehicle weight in	9.65
9	excess of 26,000 pounds;	
10	(b) Is a power unit having three or more axles,	9.67
11	regardless of weight; or	
12	(c) Is used in combination, when the weight of such	9.69
13	combination exceeds 26,000 pounds gross vehicle weight.	
14		
15	Vehicles, or combinations thereof, having a gross vehicle	9.70
16	weight of 26,000 pounds or less and two-axle vehicles may be	9.71
17	proportionally registered.	
18	(27) (26) "Commercial motor vehicle" means any vehicle	1:lus
19	which is not owned or operated by a governmental entity, which	9.75
20	uses special fuel or motor fuel on the public highways, and	
21	which has a gross vehicle weight in excess of 26,000 pounds,	9.76
22	or has three or more axles regardless of weight, or is used in	9.78
23	combination when the weight of such combination exceeds 26,000	
24	pounds gross vehicle weight.	9.79
25	<u>(28) "Interstate" means vehicle movement between or</u>	1:lus
26	<u>through two or more states.</u>	9.81
27	<u>(29) "Intrastate" means vehicle movement from one</u>	1:lus
28	<u>point within a state to another point within the same state.</u>	9.83
29	<u>(30) "Person" means and includes natural persons,</u>	1:lus
30	<u>corporations, copartnerships, firms, companies, agencies or</u>	9.84
31	<u>associations, singular or plural.</u>	

1	<u>(31) "Registrant" means a person in whose name or</u>	1:1us
2	<u>names a vehicle is properly registered.</u>	10.2
3	<u>(32) "Motor carrier" means any person owning,</u>	1:1us
4	<u>controlling, operating, or managing any motor vehicle used to</u>	10.4
5	<u>transport persons or property over any public highway.</u>	
6	Section 21. Paragraphs (a) and (d) of subsection (5)	10.5
7	of section 320.02, Florida Statutes, 1986 Supplement, are	10.7
8	amended, and paragraph (e) is added to said subsection, to	10.8
9	read:	
10	320.02 Registration required; application for	10.9
11	registration; forms.--	
12	(5)(a) Proof that personal injury protection benefits	10.10
13	have been purchased when required under s. 627.733 <u>and proof</u>	10.11
14	<u>that combined bodily liability insurance and property damage</u>	10.12
15	<u>liability insurance have been purchased when required under s.</u>	10.13
16	<u>627.7415 shall be provided in the manner prescribed by law by</u>	
17	the applicant at the time of application for registration of	10.14
18	any motor vehicle owned as defined in s. 627.732. The issuing	10.15
19	agent shall refuse to issue registration if such proof of	
20	purchase is not provided. Insurers shall furnish uniform	10.16
21	proof-of-purchase cards in a form prescribed by the	
22	department. The card shall contain a statement notifying the	10.17
23	applicant of the penalty specified in s. 316.646(4). The card	10.19
24	or insurance policy, insurance policy binder, or certificate	10.20
25	of insurance or a photocopy of any of these; an affidavit	10.22
26	containing the name of the insured's insurance company, the	10.23
27	insured's policy number, and the make and year of the vehicle	10.24
28	insured; or such other proof as may be prescribed by the	10.25
29	department shall constitute sufficient proof of purchase. If	10.26
30	an affidavit is provided as proof, it shall be in	10.28
31	substantially the following form:	

1	Under penalty of perjury, I ...(Name of insured)... do hereby	10.29
2	certify that I have ...(Personal Injury Protection or	10.30
3	Liability)... Insurance currently in effect with ...(Name of	10.31
4	insurance company)... under ...(policy number)... covering	10.32
5	...(make and year of vehicle).... ...(Signature of	10.34
6	Insured)...	
7		
8	Such affidavit shall include the following warning:	10.35
9		
10	WARNING: GIVING FALSE INFORMATION IN ORDER TO OBTAIN A	10.37
11	VEHICLE REGISTRATION CERTIFICATE IS A CRIMINAL OFFENSE UNDER	10.39
12	FLORIDA LAW. ANYONE GIVING FALSE INFORMATION ON THIS	10.41
13	AFFIDAVIT IS SUBJECT TO PROSECUTION.	
14		
15	When an application is made through a licensed motor vehicle	10.42
16	dealer as required in s. 319.23, the original or a photostatic	10.44
17	copy of such card, insurance policy, insurance policy binder,	10.45
18	or certificate of insurance or the original affidavit from the	10.47
19	insured shall be forwarded by the dealer to the tax collector	
20	of the county or the Department of Highway Safety and Motor	10.48
21	Vehicles for processing. By executing the aforesaid	10.49
22	affidavit, no licensed motor vehicle dealer will be liable in	
23	damages for any inadequacy, insufficiency, or falsification of	10.51
24	any statement contained therein. A card shall also indicate	10.52
25	the existence of any bodily injury liability insurance	10.53
26	voluntarily purchased.	
27	(d) The verifying of proof of personal injury	10.54
28	protection insurance, <u>proof of combined bodily liability</u>	10.55
29	<u>insurance and property damage liability insurance,</u> or proof of	
30	financial responsibility insurance and the issuance or failure	10.58
31	to issue the motor vehicle registration under the provisions	

1	of this chapter may not be construed in any court as a	10.59
2	warranty of the reliability or accuracy of the evidence of	10.60
3	such proof. Neither the department nor any tax collector is	10.62
4	liable in damages for any inadequacy, insufficiency,	10.63
5	falsification, or unauthorized modification of any item of the	10.64
6	proof of personal injury protection <u>insurance, proof of</u>	
7	<u>combined bodily liability insurance and property damage</u>	10.65
8	<u>liability insurance, or proof of financial responsibility</u>	
9	insurance either prior to, during, or subsequent to the	10.67
10	verification of the proof. The issuance of a motor vehicle	10.68
11	registration does not constitute prima facie evidence or a	10.69
12	presumption of insurance coverage.	
13	<u>(e) The department shall suspend the registration,</u>	1:lus
14	<u>issued under this chapter or s. 207.004(1), of a motor carrier</u>	10.71
15	<u>who operates a commercial motor vehicle or permits it to be</u>	
16	<u>operated in this state during the registration period without</u>	10.72
17	<u>having in full force and effect liability insurance, a surety</u>	10.73
18	<u>bond, or a valid self-insurance certificate that complies with</u>	
19	<u>the provisions of this section. The liability insurance</u>	10.75
20	<u>policy or surety bond may not be canceled on less than 30</u>	
21	<u>days' written notice by the insurer to the department, such 30</u>	10.76
22	<u>days' notice to commence from the date notice is received by</u>	10.77
23	<u>the department.</u>	
24	Section 22. Effective September 1, 1988, subsections	10.78
25	(1) and (5) of section 320.055, Florida Statutes, 1986	
26	Supplement, are amended to read:	10.79
27	320.055 Registration periods; renewal periods.--The	10.80
28	following registration periods and renewal periods are	10.81
29	established:	10.82
30	(1) For a motor vehicle subject to registration under	10.82
31	s. 320.08(1), (2), (3)(a), (b), (c), <u>(d)††</u> , or <u>(e)††</u> ,	10.83

1	(5)(b), (c), (d), or (e), (6)(a), (7), (8), or (9) and owned	10.84
2	by a natural person, the registration period begins the first	11.2
3	day of the birth month of the owner and ends the last day of	
4	the month immediately preceding the owner's birth month in the	11.3
5	succeeding year. If such vehicle is registered in the name of	11.4
6	more than one person, the birth month of the person whose name	11.5
7	first appears on the registration shall be used to determine	
8	the registration period. For a vehicle subject to this	11.6
9	registration period, the renewal period is the 30-day period	
10	ending at midnight on the vehicle owner's date of birth.	11.7
11	(5) For a vehicle subject to registration under sr	11.8
12	320.08(3)(d) and for a vehicle subject to registration under	11.10
13	s. 320.08(4), (5)(a), or (6)(b), the registration period	11.13
14	begins December 1 and ends November 30. For a vehicle subject	11.14
15	to this registration period, the renewal period is the 31-day	
16	period beginning December 1. Beginning June 17, 1985, these	11.15
17	vehicles subject to registration under sr-320.08(3)(d) shall	
18	be registered for a 6-month period ending November 30, 1985.	11.18
19	Thereafter, all such registrations shall be annual beginning	11.19
20	December 1 and ending November 30.	11.20
21	Section 23. Effective September 1, 1985, paragraph (a)	11.21
22	of subsection (3) of section 320.06, Florida Statutes, is	11.22
23	amended to read:	11.23
24	320.06 Registration certificates, license plates, and	11.24
25	validation stickers generally.--	11.25
26	(3)(a) Registration license plates shall be of metal	11.26
27	specially treated with a retroreflective material, as	11.27
28	specified by the department. The registration license plate	11.29
29	is designed to increase nighttime visibility and legibility	11.30
30	and shall be at least 6 inches wide and not less than 12	11.31
31	inches in length, unless a plate with reduced dimensions is	11.32

1	deemed necessary by the department to accommodate motorcycles,	11.33
2	mopeds, or similar smaller vehicles. Validation stickers	11.34
3	shall be treated with a retroreflective material, shall be of	11.35
4	such size as specified by the department, and shall adhere to	
5	the license plate. The registration license plate shall be	11.38
6	imprinted with a combination of bold letters and numerals or	
7	numerals, not to exceed seven digits, to identify the	11.39
8	registration license plate number. The license plate shall	11.42
9	also be imprinted with the word "Florida" at the top and the	11.43
10	name of the county in which it is sold at the bottom, except	
11	that apportioned license plates shall have the word	11.44
12	"apportioned" at the bottom in place of the county name.	11.45
13	<u>License plates issued for vehicles taxed under the provisions</u>	11.46
14	<u>of s. 320.08(3)(d), (4)(m), (5)(b), (c) or (d), (12), or (14)</u>	11.47
15	<u>shall be imprinted with the word "Florida" at the top and the</u>	11.48
16	<u>word "Restricted" at the bottom.</u>	11.49
17	Section 24. Subsection (8) is added to section	11.50
18	320.0609, Florida Statutes, to read:	
19	320.0609 Transfer and exchange of registration license	11.51
20	plates; transfer fee.--	11.52
21	<u>(8) The refund provisions of this section do not apply</u>	11.53
22	<u>to vehicles registered under the International Registration</u>	11.54
23	<u>Plan, except in cases of overpayment or duplicate</u>	
24	<u>registration. In these circumstances, only the portion of</u>	11.56
25	<u>license tax retained by this state may be refunded if the</u>	11.57
26	<u>amount is \$10 or more.</u>	
27	Section 25. Paragraph (b) of subsection (4) of section	11.57
28	320.07, Florida Statutes, 1986 Supplement, is amended to read:	11.58
29	320.07 Expiration of registration; annual renewal	11.59
30	required; penalties.--	
31	(4)	11.60

1	(b) A person who has been assessed a penalty pursuant	11.60
2	to s. 316.545(2)(b) for failure to have a valid vehicle	11.61
3	registration certificate is not subject to the delinquent fee	
4	authorized by this subsection <u>if such person obtains a valid</u>	11.62
5	<u>registration certificate within 10 working days after such</u>	11.63
6	<u>penalty was assessed.</u> The official receipt authorized by s.	11.64
7	316.545(6) constitutes proof of payment of the penalty	
8	authorized in s. 316.545(2)(b).	11.65
9	Section 26. Effective September 1, 1988, section	11.66
10	320.0706, Florida Statutes, 1986 Supplement, is amended to	
11	read:	11.67
12	320.0706 Display of license plates on trucks.--The	11.68
13	owner of any <u>commercial</u> truck of <u>gross vehicle</u> net weight of	11.70
14	<u>26,000</u> more than 10,000 pounds or <u>more</u> any-truck-tractor shall	11.71
15	display the registration license plate on <u>both</u> the front <u>and</u>	11.74
16	<u>rear</u> of the truck in conformance with all the requirements of	11.75
17	s. 316.605 that do not conflict with this section. <u>However,</u>	1:1us
18	<u>the owner of a truck tractor shall be required to display the</u>	
19	<u>registration license plate only on the front of such vehicle.</u>	11.78
20	Section 27. Subsection (4) is added to section	11.79
21	320.0715, Florida Statutes, 1986 Supplement, to read:	11.80
22	320.0715 International Registration Plan; motor	11.81
23	carrier <u>services; retention of records.--</u>	11.82
24	<u>(4) Each motor carrier registered under the</u>	1:1us
25	<u>International Registration Plan shall maintain and keep, for a</u>	11.84
26	<u>period of 4 years, pertinent records and papers as may be</u>	
27	<u>required by the department for the reasonable administration</u>	12.1
28	<u>of this chapter.</u>	
29	Section 28. Effective September 1, 1988, subsections	12.2
30	(3), (4), (7), and (8), and paragraph (b) of subsection (5) of	12.3
31	section 320.08, Florida Statutes, are amended to read:	12.5

1	320.08 License taxes.--Except as otherwise provided	12.6
2	herein, there are hereby levied and imposed annual license	12.7
3	taxes for the operation of motor vehicles and mobile homes, as	12.9
4	defined in s. 320.01, and mopeds, as defined in s. 316.003(2),	12.10
5	which shall be paid to and collected by the department or its	12.11
6	agent upon the registration or renewal of registration of the	
7	following:	12.12
8	(3) TRUCKS.--	12.12
9	(a) Net weight of less than 2,000 pounds: \$14.50	12.15
10	flat.	12.16
11	(b) Net weight of 2,000 pounds or more, but not more	12.17
12	than 3,000 pounds: \$22.50 flat.	12.18
13	(c) Net weight more than 3,000 pounds, but not more	12.19
14	than 5,000 pounds: \$32.50 flat.	12.21
15	(d)--Net weight more than 5,000 pounds--\$10 flat plus	12.22
16	\$2.10 per swtr	12.23
17	<u>(d)</u> (e) A truck defined as a "goat," or any other	1:qq
18	vehicle when used in the field by a farmer or in the woods for	12.27
19	the purpose of harvesting a crop, including naval stores,	12.28
20	during such harvesting operations, and which is not	12.29
21	principally operated upon the roads of the state: \$7.50 flat.	12.30
22	A "goat" is a motor vehicle designed, constructed, and used	12.31
23	principally for the transportation of citrus fruit within	12.32
24	citrus groves.	
25	<u>(e)</u> (f) An antique truck: \$7.50 flat. An "antique	12.34
26	truck" is any truck with a net weight of not more than 3,000	12.35
27	pounds manufactured more than 20 years prior to the current	12.37
28	date and equipped with an engine manufactured more than 20	
29	years prior to the current date or an engine manufactured to	12.39
30	the specifications of the original engine.	
31		

1	(4) <u>COMMERCIAL TRUCKS, TRUCK TRACTORS, FEES ACCORDING</u>	12.40
2	<u>TO GROSS VEHICLE WEIGHT AND NET WEIGHT ON CERTAIN COMMERCIAL</u>	12.41
3	<u>TRUCKS.--</u>	12.42
4	<u>(a) Gross vehicle weight of 5,001 pounds or more, but</u>	1:1us
5	<u>less than 6,000 pounds: \$45 flat.</u>	12.43
6	<u>(b) Gross vehicle weight of 6,000 pounds or more, but</u>	12.44
7	<u>less than 8,000 pounds: \$65 flat.</u>	
8	<u>(c) Gross vehicle weight of 8,000 pounds or more, but</u>	12.45
9	<u>less than 10,000 pounds: \$76 flat.</u>	
10	<u>(d) Gross vehicle weight of 10,000 pounds or more, but</u>	12.46
11	<u>less than 15,000 pounds: \$87 flat.</u>	12.47
12	<u>(e) Gross vehicle weight of 15,000 pounds or more, but</u>	1:1us
13	<u>less than 20,000 pounds: \$131 flat.</u>	12.48
14	<u>(f) Gross vehicle weight of 20,000 pounds or more, but</u>	12.49
15	<u>less than 26,000 pounds: \$186 flat.</u>	
16	<u>(g) Gross vehicle weight of 26,000 pounds or more, but</u>	12.50
17	<u>less than 35,000 pounds: \$240 flat.</u>	
18	(a) --Gross vehicle weight less than 35,000 pounds: \$240	12.52
19	flat.	
20	<u>(h) (b) Gross vehicle weight of 35,000 pounds or more,</u>	12.53
21	<u>but less than 44,000 pounds: \$300 flat.</u>	12.55
22	<u>(i) (e) Gross vehicle weight of 44,000 pounds or more,</u>	12.56
23	<u>but less than <u>55,000</u> 53,000 pounds: \$572 flat.</u>	12.58
24	<u>(j) (d) Gross vehicle weight of <u>55,000</u> 53,000 pounds or</u>	1:1us
25	<u>more, but less than 62,000 pounds: \$678 flat.</u>	12.62
26	<u>(k) (e) Gross vehicle weight of 62,000 pounds or more,</u>	12.63
27	<u>but less than 72,000 pounds: <u>\$800</u> \$979 flat.</u>	1:1us
28	<u>(l) Gross vehicle weight of 72,000 pounds or more:</u>	1:1us
29	<u>\$979 flat.</u>	
30		
31		

1	{f} --Trucks-registered-under-sv-320.0715-with-a-net	12.66
2	weight-of-more-than-57000-pounds-or-three-axes-or-more	12.67
3	regardless-of-weight--\$10-flat-plus-\$110-per-cwt	12.68
4	<u>(m)</u> However, A truck tractor used exclusively for	12.69
5	hauling forestry products within a 150-mile radius of its home	12.70
6	address shall, notwithstanding the declared gross vehicle	12.71
7	weight, be eligible for a license plate for a fee of \$240	
8	flat.	
9	(5) SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE	12.72
10	WEIGHT; SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.--	12.73
11	(b) A motor vehicle equipped with machinery and	12.74
12	designed for the exclusive purpose of well drilling,	12.76
13	excavation, construction, spraying, or similar activity, <u>and</u>	
14	<u>which is not designed or used to transport loads other than</u>	12.77
15	<u>the machinery described above over public roads:</u> \$32.50 flat.	12.79
16	(7) TRAILERS AND SEMITRAILERS FOR PRIVATE USE.--	12.80
17	(a) Any trailer or-semitrailer weighing 500 pounds or	12.82
18	less: \$5 flat per year or any part thereof.	12.84
19	(b) Net weight over 500 pounds: \$2.50 flat plus 75	13.3
20	cents per cwt.	
21	(8) TRAILERS AND SEMITRAILERS FOR HIRE.--	13.3
22	(a) Net weight under 2,000 pounds: \$2.50 flat plus \$1	13.5
23	per cwt.	
24	(b) Net weight 2,000 pounds or more: \$10 flat plus \$1	13.8
25	per cwt.	
26	Section 29. Effective September 1, 1988, subsection	13.9
27	(1) of section 320.0843, Florida Statutes, is amended to read:	13.10
28	320.0843 License plates for wheelchair users.--	13.11
29	(1) Any owner or lessee of a motor vehicle who resides	13.12
30	in this state and is permanently confined to a wheelchair,	
31	upon application to the department accompanied by competent	13.15

1	and appropriate proof of disability, and upon payment of the	
2	license tax for a motor vehicle registered under s. 320.08(2),	13.17
3	(3)(a), (b), (c), or <u>(e)(f)</u> , (6)(a), or (9)(c) or (d), shall	13.19
4	be issued a license plate as provided by s. 320.06 which, in	
5	lieu of the serial number prescribed by s. 320.06, shall be	13.20
6	stamped with the international wheelchair user symbol after	13.21
7	the serial number of the license plate.	
8	Section 30. Effective September 1, 1988, section	13.22
9	320.105, Florida Statutes, is amended to read:	
10	320.105 Golf carts; exemption.--Golf carts, as defined	13.23
11	<u>in s. 320.01 s--320-01f22</u> , when operated in accordance with	13.24
12	s. 316.212, are exempt from provisions of this chapter which	13.26
13	require the registration of vehicles or the display of license	
14	plates.	
15	Section 31. Effective September 1, 1988, section	13.27
16	320.14, Florida Statutes, is amended to read:	
17	320.14 Fractional license tax.--	13.28
18	(1) Any truck, truck tractor, motor vehicle for hire	13.30
19	taxed under s. 320.08(6)(b), or trailer or-semitrailer taxed	13.31
20	under s. 320.08(7)(b) which is registered during the first 3	13.32
21	months of any registration period and which had been	13.33
22	registered in this state during the previous registration	13.34
23	period shall be charged the full license tax amount for such	13.35
24	registration period, as provided in ss. 320.07 and 320.08.	13.36
25	(2)(a) Any truck, truck tractor, motor vehicle for	13.36
26	hire taxed under s. 320.08(6)(b), or trailer or-semitrailer	13.37
27	taxed under s. 320.08(7)(b) which is registered during the	13.38
28	first month of any registration period and which had not been	13.39
29	registered or subject to registration in this state during the	13.40
30	previous registration period shall be charged the full license	13.41
31		

1	tax amount for such registration period as provided in ss.	13.42
2	320.07 and 320.08.	
3	(b) Any such truck, truck tractor, motor vehicle for	13.42
4	hire taxed under s. 320.08(6)(b), or trailer or-semitrailer	13.44
5	taxed under s. 320.08(7)(b) which is registered during the	
6	second month of such registration period or thereafter and	13.45
7	which had not been subject to registration for such period	
8	before that time shall be charged for such registration at the	13.46
9	rate of one-twelfth of the annual license tax amount for the	13.47
10	month of registration and one-twelfth of the annual tax amount	13.48
11	for each month of the registration period succeeding the month	13.49
12	of registration, as provided in ss. 320.07 and 320.08;	13.50
13	however, no license plate may be issued for less than \$5,	13.51
14	except when otherwise expressly provided.	
15	(3)(a) Any motor vehicle other than a truck, truck	13.52
16	tractor, motor vehicle for hire taxed under s. 320.08(6)(b),	
17	<u>or</u> trailer, or-semitrailer which is registered during the	13.55
18	first 6 months of a registration period and which was not	13.56
19	subject to registration before that time shall be charged for	13.57
20	such registration the full license tax amount for such	
21	registration period, as provided in ss. 320.07 and 320.08.	13.59
22	(b) Any motor vehicle other than a truck, truck	13.60
23	tractor, motor vehicle for hire taxed under s. 320.08(6)(b),	13.61
24	<u>or</u> trailer, or-semitrailer which is registered during the	13.62
25	seventh, eighth, or ninth month of the registration period and	
26	which was not subject to registration before that time shall	13.64
27	be charged for such registration one-half of the annual rate,	13.65
28	as provided in s. 320.08. However, no license plate may be	13.67
29	issued for less than \$5, except when otherwise expressly	13.68
30	provided.	13.69
31		

1	(c) Any motor vehicle other than a truck, truck	13.70
2	tractor, motor vehicle for hire taxed under s. 320.08(6)(b),	13.71
3	or trailer, or-semtrailer, as hereinbefore specified, which	13.72
4	is registered during the 10th month of the registration period	13.74
5	or thereafter and which was not subject to registration before	
6	that time shall be charged for such registration one-fourth of	13.77
7	the annual rate as provided in s. 320.08. However, no license	13.79
8	plate may be issued for less than \$5, except when otherwise	13.80
9	expressly provided.	13.81
10	Section 32. Section 320.405, Florida Statutes, is	13.82
11	created to read:	
12	<u>320.405 International Registration Plan; inspection of</u>	1:1us
13	<u>records; hearings.--</u>	13.84
14	<u>(1) The department, or any authorized agent thereof,</u>	1:1us
15	<u>is authorized to examine the records, books, papers, and</u>	14.2
16	<u>equipment of any motor carrier that are deemed necessary to</u>	
17	<u>verify the truth and accuracy of any statement or report and</u>	14.3
18	<u>ascertain whether the tax imposed by s. 320.08(4) and (5) has</u>	
19	<u>been paid.</u>	
20	<u>(2) The department or any of its duly authorized</u>	1:1us
21	<u>agents shall have the power in the enforcement of the</u>	14.5
22	<u>provisions of this chapter to hold hearings, administer oaths</u>	
23	<u>to witnesses, and take the sworn testimony of any person and</u>	14.6
24	<u>cause it to be transcribed into writing; for such purposes,</u>	14.7
25	<u>the department shall be authorized to issue subpoenas and</u>	
26	<u>subpoenas duces tecum and conduct such investigations as it</u>	14.8
27	<u>deems necessary.</u>	
28	<u>(3) If any person unreasonably refuses access to such</u>	1:1us
29	<u>records, books, papers, other documents, or equipment, or if</u>	14.10
30	<u>any person fails or refuses to obey such subpoenas duces tecum</u>	
31	<u>or to testify, except for lawful reasons, before the</u>	14.11

1	<u>department or any of its authorized agents, the department</u>	14.12
2	<u>shall certify the names and facts to the clerk of the circuit</u>	
3	<u>court of any county; and the circuit court shall enter such</u>	14.13
4	<u>order against such person in the premises as the enforcement</u>	
5	<u>of this chapter requires.</u>	14.14
6	<u>(4) In any action or proceeding for the collection of</u>	1:lus
7	<u>the tax and penalties or interest imposed in connection</u>	14.16
8	<u>therewith, an assessment by the department of the amount of</u>	
9	<u>the tax, penalties, or interest due shall be prima facie</u>	14.17
10	<u>evidence of the claim of the state; and the burden of proof</u>	14.18
11	<u>shall be upon the person charged to show that the assessment</u>	
12	<u>was incorrect and contrary to law.</u>	14.19
13	Section 33. Section 320.406, Florida Statutes, is	14.20
14	created to read:	
15	<u>320.406 Estimate of amount of tax due and unpaid.--</u>	1:lus
16	<u>(1) Whenever any motor carrier neglects or refuses to</u>	1:lus
17	<u>make and file any report for any reporting period as required</u>	14.22
18	<u>by this chapter or files an incorrect or fraudulent report, or</u>	
19	<u>is in default in the payment of any taxes and penalties</u>	14.23
20	<u>thereon payable under this chapter, the department, after</u>	14.24
21	<u>giving at least 10 days' notice to the motor carrier, shall,</u>	
22	<u>from any information it may be able to obtain from its office</u>	14.25
23	<u>or elsewhere, estimate the number of miles driven with respect</u>	14.26
24	<u>to which the motor carrier has become liable for taxes due</u>	
25	<u>under this chapter including taxes due to the applicable</u>	14.27
26	<u>International Registration Plan member jurisdiction and the</u>	
27	<u>amount of taxes due and payable thereon, to which sum shall be</u>	14.28
28	<u>added the penalties and interest required under this chapter.</u>	14.29
29	<u>(2) In any action or proceeding for the collection of</u>	1:lus
30	<u>the tax and any penalties or interest imposed in connection</u>	14.31
31	<u>therewith, an assessment by the department in the amount of</u>	

1	<u>the tax due and the interest or penalties due to the state</u>	14.32
2	<u>shall constitute prima facie evidence of the claim of the</u>	14.33
3	<u>state; and the burden of proof shall be upon the motor carrier</u>	
4	<u>to show that the assessment was incorrect or contrary to law.</u>	14.34
5	Section 34. Section 320.407, Florida Statutes, is	14.35
6	created to read:	
7	<u>320.407 Suits for collection of unpaid taxes,</u>	14.36
8	<u>penalties, and interest.--Upon demand of the department, the</u>	
9	<u>Department of Legal Affairs or the state attorney for a</u>	14.37
10	<u>judicial circuit shall bring appropriate actions, in the name</u>	
11	<u>of the state or in the name of the Department of Highway</u>	14.38
12	<u>Safety and Motor Vehicles in the capacity of its office, for</u>	14.39
13	<u>the recovery of taxes, penalties, and interest due from any</u>	
14	<u>motor carrier under this chapter; and judgment shall be</u>	14.40
15	<u>rendered for the amount so found to be due together with</u>	
16	<u>costs. However, if it shall be found as a fact that a</u>	14.41
17	<u>violation of this chapter was willful on the part of any motor</u>	14.42
18	<u>carrier, judgment shall be rendered for double the amount of</u>	
19	<u>the tax found to be due with costs. The department may employ</u>	14.44
20	<u>an attorney-at-law to institute and prosecute proper</u>	
21	<u>proceedings to enforce payment of the taxes, penalties, and</u>	14.45
22	<u>interest provided for by this chapter and may fix the</u>	
23	<u>compensation for the services of such attorney-at-law.</u>	14.46
24	Section 35. Section 320.408, Florida Statutes, is	14.47
25	created to read:	
26	<u>320.408 Departmental warrant for collection of unpaid</u>	14.48
27	<u>taxes and penalties due from motor carriers.--</u>	14.49
28	<u>(1) Upon the determination of the amount of unpaid</u>	14.50
29	<u>taxes and penalties due from a motor carrier, the department</u>	14.51
30	<u>may issue a warrant, under its official seal, directed to the</u>	
31	<u>sheriff of any county of the state, commanding the sheriff to</u>	14.52

1	<u>levy upon and sell the goods and chattels of such motor</u>	14.53
2	<u>carrier found within his jurisdiction for the payment of the</u>	
3	<u>amount of such delinquency, with the added penalties and</u>	14.54
4	<u>interest and the cost of executing the warrant and conducting</u>	14.55
5	<u>the sale, and to return such warrant to the department and pay</u>	
6	<u>the department the money collected by virtue thereof.</u>	14.56
7	<u>However, any surplus resulting from such sale after all</u>	14.57
8	<u>payments of costs, penalties, and delinquent taxes have been</u>	14.58
9	<u>made shall be returned to the defaulting motor carrier.</u>	
10	<u>(2) The sheriff to whom any such warrant is directed</u>	1:1us
11	<u>shall proceed upon the same in the same manner as prescribed</u>	14.60
12	<u>by law in respect to executions issued against goods and</u>	
13	<u>chattels upon judgment by the several circuit courts, except</u>	14.61
14	<u>as otherwise provided in this chapter.</u>	
15	<u>(3) In the event there is a contest or claim of any</u>	1:1us
16	<u>kind with reference to the property levied upon or the amount</u>	14.63
17	<u>of taxes, costs, or penalties due, such contest or claim shall</u>	
18	<u>be tried in the circuit court in and for the county in which</u>	14.64
19	<u>the warrant was executed, as nearly as may be in the same</u>	14.65
20	<u>manner and means as such contest or claim would have been</u>	
21	<u>tried in such court had the warrant originally issued upon a</u>	14.66
22	<u>judgment rendered by such court. The warrant issued as</u>	14.67
23	<u>provided in this section shall constitute prima facie evidence</u>	
24	<u>of the amount of taxes, interest, and penalties due to the</u>	14.68
25	<u>state by the motor carrier; and the burden of proof shall be</u>	14.69
26	<u>upon the motor carrier to show that the amounts or penalties</u>	
27	<u>were incorrect.</u>	
28	<u>(4) Nothing in this section shall be construed as</u>	1:1us
29	<u>forfeiting or waiving any rights to collect such taxes or</u>	14.71
30	<u>penalties by an action upon any bonds that may be filed with</u>	
31	<u>the department under the provisions of this chapter or by suit</u>	14.72

1	<u>or otherwise; and in case such suit, action, or other</u>	14.73
2	<u>proceeding is instituted for the collection of the tax, such</u>	
3	<u>suit, action, or other proceeding shall not be construed as</u>	14.74
4	<u>waiving any other right herein provided. Any civil proceeding</u>	14.75
5	<u>under this chapter shall not be construed as a waiver or as an</u>	
6	<u>estoppel in any criminal proceeding against a motor carrier</u>	14.76
7	<u>under this chapter.</u>	
8	Section 36. Section 320.409, Florida Statutes, is	14.77
9	created to read:	
10	<u>320.409 Tax lien on property.--If any motor carrier</u>	14.78
11	<u>liable for the tax imposed by this chapter neglects or refuses</u>	14.79
12	<u>to pay it, the amount of the tax, including any interest,</u>	
13	<u>penalty, or addition to the tax, with any cost that may accrue</u>	14.80
14	<u>in addition thereto, shall be a lien in favor of the state</u>	14.81
15	<u>upon all franchises, property, and rights to property, whether</u>	
16	<u>real or personal, then belonging to or thereafter acquired by</u>	14.82
17	<u>the motor carrier, whether the property is employed by the</u>	
18	<u>motor carrier in the prosecution of business or is in the</u>	14.83
19	<u>hands of an assignee, trustee, or receiver for the benefit of</u>	14.84
20	<u>creditors, from the date the taxes are due and payable. The</u>	15.1
21	<u>lien shall have priority over any lien or encumbrance</u>	
22	<u>whatsoever except the lien of other state taxes having</u>	15.2
23	<u>priority by law, and except that the lien shall not be valid</u>	
24	<u>as against any bona fide mortgagee, pledgee, judgment</u>	15.3
25	<u>creditor, or purchaser whose rights attached before the time</u>	
26	<u>when the department filed claim of lien in the office of the</u>	15.4
27	<u>clerk of the circuit court of the county where the principal</u>	15.5
28	<u>place of business of the motor carrier is located or, if the</u>	
29	<u>motor carrier has no principal place of business in the state,</u>	15.6
30	<u>in the office of the Department of State, for which no filing</u>	
31	<u>fee shall be required. The lien shall continue until the</u>	15.8

1	<u>amount of the tax, with any penalties and interest</u>	
2	<u>subsequently accruing, is paid or until the tax is barred</u>	15.9
3	<u>under chapter 95. The department may issue a certificate of</u>	15.10
4	<u>release of lien when the amount of the tax, with any penalties</u>	15.11
5	<u>and interest subsequently accruing thereon, has been satisfied</u>	
6	<u>by the motor carrier; and the motor carrier may record it with</u>	15.12
7	<u>the clerk of the circuit court of the county where the claim</u>	
8	<u>of lien was filed.</u>	15.13
9	Section 37. Section 320.411, Florida Statutes, is	15.14
10	created to read:	
11	<u>320.411 Officer's sale of property or franchise.--</u>	1:lus
12	<u>(1) No sheriff, receiver, assignee, master, or other</u>	1:lus
13	<u>officer shall sell the property or franchise of any motor</u>	15.16
14	<u>carrier for failure to pay taxes, penalties, or interest</u>	
15	<u>without first filing with the department a statement</u>	15.17
16	<u>containing the following information:</u>	
17	<u>(a) The name of the plaintiff or party at whose</u>	1:lus
18	<u>instance or upon whose account the sale is made.</u>	15.19
19	<u>(b) The name of the motor carrier whose property or</u>	1:lus
20	<u>franchise is to be sold.</u>	
21	<u>(c) The time and place of sale.</u>	1:lus
22	<u>(d) The nature of the property and the location of the</u>	1:lus
23	<u>same.</u>	
24	<u>(2) The department, after receiving notice as provided</u>	1:lus
25	<u>in subsection (1), shall furnish to the sheriff, receiver,</u>	15.24
26	<u>trustee, assignee, master, or other officer having charge of</u>	
27	<u>the sale a certified copy of all taxes, penalties, and</u>	15.25
28	<u>interest on file in the office of the department as liens</u>	15.26
29	<u>against such motor carrier and, in the event there are no such</u>	
30	<u>liens, a certificate showing that fact, which certified copy</u>	15.27
31	<u>or copies of certificate shall be publicly read by such</u>	

1	<u>officer at and immediately before the sale of the property or</u>	15.28
2	<u>franchise of such motor carrier.</u>	
3	Section 38. Section 320.412, Florida Statutes, is	15.29
4	created to read:	
5	<u>320.412 Department to furnish certificate of liens.--</u>	15.30
6	<u>The department shall furnish to any person applying therefor a</u>	15.31
7	<u>certificate showing the amount of all liens for tax,</u>	
8	<u>penalties, and interest that may be of record in the files of</u>	15.32
9	<u>the department against any motor carrier under the provisions</u>	15.33
10	<u>of this chapter.</u>	
11	Section 39. Section 320.413, Florida Statutes, is	15.34
12	created to read:	
13	<u>320.413 Discontinuance or transfer of business; change</u>	15.35
14	<u>of address.--</u>	
15	<u>(1) Whenever a person ceases to engage in business as</u>	15.36
16	<u>a motor carrier by reason of the discontinuance, sale, or</u>	
17	<u>transfer of the business of such person, he shall notify the</u>	15.37
18	<u>department in writing at least 10 days prior to the time the</u>	
19	<u>discontinuance, sale, or transfer takes effect. Such notice</u>	15.39
20	<u>shall give the date of discontinuance and, in the event of a</u>	
21	<u>sale or transfer of the business, the date thereof and the</u>	15.40
22	<u>name and address of the purchaser or transferee. All taxes</u>	15.41
23	<u>shall become due and payable concurrently with such</u>	
24	<u>discontinuance, sale, or transfer; and any such person shall,</u>	15.42
25	<u>concurrently with such discontinuance, sale, or transfer, make</u>	
26	<u>a report, pay all such taxes, interest, and penalties, and</u>	15.43
27	<u>surrender to the department the motor vehicle registration or</u>	15.44
28	<u>registrations issued to such person.</u>	
29	<u>(2) Unless notice has been given to the department as</u>	15.45
30	<u>provided in subsection (1), such purchaser or transferee is</u>	15.46
31	<u>liable to the state for the amount of all taxes, penalties,</u>	

1	<u>and interest under the laws of this state accrued against the</u>	15.47
2	<u>person selling or transferring his business on the date of</u>	15.48
3	<u>such sale or transfer, but only to the extent of the value of</u>	
4	<u>the property and business thereby acquired from such motor</u>	15.49
5	<u>carrier.</u>	
6	<u>(3) Nothing in this section shall be construed as</u>	1:lus
7	<u>releasing the motor carrier so transferring or discontinuing</u>	15.51
8	<u>his business from liability for any taxes or for any interest</u>	
9	<u>or penalty due under the provisions of this chapter.</u>	15.52
10	<u>(4) Every motor carrier shall submit in writing to the</u>	1:lus
11	<u>department any change in address of his principal place of</u>	15.54
12	<u>business within 10 days after such change becomes effective.</u>	15.55
13	Section 40. Section 320.414, Florida Statutes, is	15.56
14	created to read:	
15	<u>320.414 Restraining and enjoining violation.--In a</u>	15.57
16	<u>suit or other proceeding instituted in any court of competent</u>	15.58
17	<u>jurisdiction in the name of the state by the Department of</u>	
18	<u>Legal Affairs or by a state attorney at the direction of the</u>	15.59
19	<u>department, any motor carrier who violates any of the</u>	15.60
20	<u>provisions of this chapter or who fails to pay the taxes and</u>	
21	<u>all interest and penalties due by him to the state or the</u>	15.61
22	<u>International Registration Plan under the provisions of this</u>	
23	<u>chapter may be restrained and enjoined from operating any</u>	15.62
24	<u>commercial motor vehicle within this state until such motor</u>	
25	<u>carrier has paid all of such taxes, interest, and penalties</u>	15.63
26	<u>due the state and has complied with the provisions of this</u>	15.64
27	<u>chapter. Any proceeding instituted under this section shall</u>	15.65
28	<u>not operate as a bar to the prosecution of any person guilty</u>	15.66
29	<u>of violating any of the criminal laws of the state.</u>	
30	Section 41. Section 320.415, Florida Statutes, is	15.67
31	created to read:	

1	<u>320.415 Authority to inspect vehicles and seize</u>	15.68
2	<u>property.--</u>	
3	<u>(1) As a part of their responsibilities when</u>	15.70
4	<u>inspecting commercial motor vehicles, the Department of</u>	15.71
5	<u>Highway Safety and Motor Vehicles, the Department of</u>	
6	<u>Agriculture and Consumer Services, and the Department of</u>	15.72
7	<u>Transportation shall ensure that all vehicles are in</u>	15.73
8	<u>compliance with the provisions of this chapter.</u>	15.74
9	<u>(2) Commercial motor vehicles owned or operated by any</u>	1:1us
10	<u>motor carrier who refuses to comply with this chapter may be</u>	15.76
11	<u>seized by authorized agents or employees of the Department of</u>	
12	<u>Highway Safety and Motor Vehicles, the Department of</u>	15.77
13	<u>Agriculture and Consumer Services, or the Department of</u>	15.78
14	<u>Transportation.</u>	15.79
15	Section 42. Section 320.416, Florida Statutes, is	15.80
16	created to read:	
17	<u>320.416 Cooperation of other state agencies in</u>	15.81
18	<u>administration of law.--The department is empowered to call on</u>	15.82
19	<u>any state agency, department, bureau, or board for any and all</u>	15.83
20	<u>information which, in its judgment, may be of assistance in</u>	
21	<u>administering or preparing for the administration of this</u>	15.84
22	<u>chapter, and such state agency, department, bureau, or board</u>	
23	<u>is authorized, directed, and required to furnish such</u>	16.1
24	<u>information.</u>	
25	Section 43. Section 320.417, Florida Statutes, is	16.2
26	created to read:	
27	<u>320.417 Foreclosure of liens.--The department may file</u>	1:1us
28	<u>an action in the name of the state to foreclose the liens</u>	16.3
29	<u>provided for in this chapter. The procedure shall be the same</u>	16.4
30	<u>as the procedure for foreclosure of mortgages on real estate.</u>	
31	<u>A certificate of the department setting forth the amount of</u>	16.5

1	<u>taxes due shall be prima facie evidence of the matter therein</u>	16.6
2	<u>contained. The action may be instituted at any time after the</u>	16.7
3	<u>lien becomes effective and before it is barred under chapter</u>	16.8
4	<u>95. The title to the land conveyed by such deed shall be</u>	16.9
5	<u>indefeasible as to all parties defendant in the action.</u>	16.10
6	Section 44. Effective September 1, 1988, subsection	16.11
7	(2) of section 320.57, Florida Statutes, is amended to read:	
8	320.57 Penalties for violations of this chapter.--	16.12
9	(2) The owner of a truck tractor and semitrailer	16.13
10	<u>combination or commercial truck and trailer combination,</u> the	16.14
11	actual gross vehicle weight of which exceeds the declared	16.15
12	weight for registration purposes, is required to pay to the	16.16
13	department the difference between the license tax amount paid	16.18
14	and the required license tax due for the proper gross vehicle	16.19
15	weight prescribed by s. 320.08 (4) ⁽⁵⁾ , plus a civil penalty of	16.20
16	\$50.	
17	Section 45. Effective September 1, 1988, paragraph (e)	16.21
18	of subsection (1) of section 322.04, Florida Statutes, is	
19	amended to read:	16.22
20	322.04 Persons exempt from obtaining driver's	16.23
21	license.--	
22	(1) The following persons are exempt from obtaining a	16.23
23	driver's license:	
24	(e) Any person operating a golf cart, as defined in s.	16.23
25	<u>320.01</u> or 320.01(2) , which is operated in accordance with the	16.26
26	provisions of s. 316.212.	
27	Section 46. Subsections (1) and (2) of section	16.27
28	324.171, Florida Statutes, 1986 Supplement, are amended to	16.28
29	read:	
30	324.171 Self-insurer.--	16.29
31		

1	(1) Any person may qualify as a self-insurer by	16.30
2	obtaining a certificate of self-insurance from the department	
3	which may, in its discretion and upon application of such a	16.31
4	person, issue said certificate of self-insurance when such	16.32
5	person has satisfied the requirements of this section to	16.33
6	qualify as a self-insurer under this section:	
7	(a) A private individual with private passenger	16.34
8	vehicles shall possess a net unencumbered worth of at least	16.35
9	\$40,000.	
10	(b) A person, including any firm, partnership,	16.36
11	association, corporation, or other person, other than a	16.37
12	natural person, shall:	16.38
13	1. Possess a net unencumbered worth of at least	16.39
14	\$40,000 for the first motor vehicle and \$20,000 for each	16.41
15	additional motor vehicle; or	
16	2. Maintain sufficient net worth, as determined	16.42
17	annually by the department, pursuant to rules promulgated by	16.43
18	the department, with the assistance of the Department of	
19	Insurance, to be financially responsible for potential losses.	16.44
20	The rules shall take into consideration excess insurance	16.45
21	carried by the applicant. The department's determination	16.46
22	shall be based upon reasonable actuarial principles	
23	considering the frequency, severity, and loss development of	16.48
24	claims incurred by casualty insurers writing coverage on the	
25	type of motor vehicles for which a certificate of self-	16.49
26	insurance is desired.	
27	(c) The owner of a commercial motor vehicle, as	16.50
28	defined in s. 207.002(2) or s. <u>320.01</u> , may qualify as a self-	16.52
29	insurer subject to the standards provided for in subparagraph	
30	(b)2.	16.53
31		

1	(2) The self-insurance certificate shall provide	16.55
2	limits of liability insurance in the amounts specified under	16.56
3	s. 324.021(7) or s. <u>627.7415</u> and shall provide personal injury	
4	protection coverage under s. 627.733(3)(b).	16.58
5	Section 47. Section 627.7415, Florida Statutes, 1986	16.59
6	Supplement, is amended to read:	
7	627.7415 Commercial motor vehicles; additional	16.60
8	liability insurance coverage.--Commercial motor vehicles, as	16.61
9	defined in s. 207.002(2) or s. <u>320.01</u> , operated upon the roads	16.62
10	and highways of this state shall be insured with the following	16.64
11	minimum levels of combined bodily liability insurance and	16.65
12	property damage liability insurance in addition to any other	16.66
13	insurance requirements:	
14	(1) Fifty thousand dollars per occurrence for a	16.67
15	commercial motor vehicle with a gross vehicle weight of 26,000	
16	pounds or more, but less than 35,000 pounds.	16.68
17	(2) One hundred thousand dollars per occurrence for a	16.69
18	commercial motor vehicle with a gross vehicle weight of 35,000	16.70
19	pounds or more, but less than 44,000 pounds.	16.71
20	(3) Three hundred thousand dollars per occurrence for	16.71
21	a commercial motor vehicle with a gross vehicle weight of	16.72
22	44,000 pounds or more.	
23	(4) All commercial motor vehicles subject to	16.73
24	regulations of the United States Department of Transportation,	
25	Title 49 C.F.R. Part 387, Subpart A, and as may be hereinafter	16.74
26	amended, shall be insured in an amount equivalent to the	16.75
27	minimum levels of financial responsibility as set forth in	
28	such regulations.	16.76
29	Section 48. Effective July 1, 1987, paragraphs (a) and	16.77
30	(d) of subsection (1), subsection (2), and paragraph (a) of	16.80
31		

1	subsection (3) of section 336.025, Florida Statutes, 1986	16.81
2	Supplement, are amended to read:	
3	336.025 County transportation system; levy of local	16.82
4	option gas tax on motor fuel and special-fuel .--	16.83
5	(1)(a) In addition to other taxes allowed by law,	17.1
6	there may be imposed as provided in this section a 1-cent, 2-	17.2
7	cent, 3-cent, 4-cent, 5-cent, or 6-cent local option gas tax	17.4
8	upon every gallon of motor fuel and special-fuel sold in a	17.6
9	county and taxed under the provisions of chapter 206.	17.7
10	(d) Any tax imposed pursuant to this section after	17.8
11	June-10-1985 , may be extended from-year-to-year on a majority	17.10
12	vote of the governing body of the county. A redetermination	17.11
13	of the method of distribution shall be established pursuant to	
14	subsection (3) or subsection (4), if, after July 1, 1986, the	17.12
15	tax is extended or the tax rate changed, for the period of	17.13
16	extension or for the additional tax.	
17	(2)(a) The tax shall be collected and remitted by any	17.15
18	person engaged in selling at retail motor fuel or-using-or	17.16
19	selling-at-retail-special-fuel within a county in which the	
20	tax is authorized and shall be distributed monthly by the	17.17
21	Department of Revenue to the county where collected. The tax	17.21
22	remitted to the Department of Revenue pursuant to this section	17.22
23	shall be transferred to the Local Option Gas Tax Trust Fund,	17.23
24	which fund is created for distribution to the county and	17.24
25	eligible municipal governments within the county in which the	17.26
26	tax was collected and which fund is subject to the service	
27	charge imposed in chapter 215. The Department of Revenue has	17.28
28	the authority to prescribe and publish all forms upon which	17.29
29	reports shall be made to it and other forms and records deemed	17.30
30	to be necessary for proper administration and collection of	17.33
31	the tax and shall promulgate such rules as may be necessary	

1	for the enforcement of this section. The sections of chapter	17.35
2	206, including, but not limited to, those sections relating to	
3	timely filing of reports and tax collected, suits for	17.37
4	collection of unpaid taxes, department warrants for collection	
5	of unpaid taxes, penalties, interest, retention of records,	17.39
6	inspection of records, liens on property, foreclosure, and	17.40
7	enforcement and collection also apply to the tax authorized in	17.41
8	this section.	
9	(b) The provisions for refund provided in ss. 206.625	17.42
10	and 206.64 are not applicable to such tax levied by any	17.43
11	county. Any retail dealer licensed under s. 206.404 or jobber	17.44
12	licensed under s. 206.021 shall deduct from the amount of tax	17.46
13	shown by the report to be payable an amount equivalent to 3	17.47
14	percent of the tax on motor <u>fuel or special-fuels</u> imposed by	17.49
15	this section, which deduction is hereby allowed on account of	
16	services and expenses in complying with the provisions of the	17.50
17	law. If the amount of taxes due and remitted to the	17.51
18	Department of Revenue for the reporting period exceeds \$1,000,	17.53
19	the 3 percent allowance shall be reduced to 1 percent for all	
20	amounts in excess of \$1,000. However, this allowance shall	17.54
21	not be deductible unless payment of the tax is made on or	
22	before the 20th day of the month as required. The United	17.57
23	States post office date stamped on the envelope in which the	
24	report is submitted shall be considered as the date the report	17.58
25	is received by the Department of Revenue. The provisions for	17.59
26	refund in s. 212.67(1)(a) and (e) apply to such tax, and the	
27	refund shall be administered in accordance with the provisions	17.61
28	of s. 212.67. However, the amount refunded shall be deducted	17.62
29	from moneys in the Local Option Gas Tax Trust Fund otherwise	17.63
30	distributed to the county area in which the tax is levied.	
31		

1	(3) The tax shall be imposed using either of the	17.64
2	following procedures:	17.65
3	(a) The tax may be levied by an ordinance adopted by a	17.67
4	majority vote of the governing body or upon approval by	17.68
5	referendum. Such ordinance shall be adopted in accordance	17.69
6	with the requirements imposed under one of the following	17.70
7	circumstances, whichever is applicable:	
8	1. The county may, prior to June 1, establish by	17.72
9	interlocal agreement with one or more of the municipalities	
10	located therein, representing a majority of the population of	17.73
11	the incorporated area within the county, a distribution	17.74
12	formula for dividing the entire proceeds of the local option	17.75
13	gas tax among the county government and all eligible	17.77
14	municipalities within the county. If no interlocal agreement	17.80
15	exists, a new interlocal agreement may be established prior to	
16	August 17, 1987 or June 1 of any year thereafter pursuant to	18.08
17	this subparagraph. However, any interlocal agreement agreed	17.83
18	to under this subparagraph after the initial imposition of the	17.84
19	tax, extension of the tax, or change in the tax rate	
20	authorized in this section shall under no circumstances	18.1
21	materially or adversely affect the rights of holders of	
22	outstanding bonds which are backed by taxes authorized by this	18.2
23	section, and the amounts distributed to the county government	
24	and each municipality shall not be reduced below the amount	18.4
25	necessary for the payment of principal and interest and	18.5
26	reserves for principal and interest as required under the	
27	covenants of any bond resolution outstanding on the date of	18.6
28	establishment of the new interlocal agreement.	
29	2. If an interlocal agreement has not been executed	18.7
30	pursuant to subparagraph 1., the county may, prior to June 10,	18.8
31		

1	adopt a resolution of intent to levy the tax allowed in this	18.11
2	section.	
3	Section 49. Effective July 1, 1987, paragraph (c) is	18.12
4	added to subsection (1) of section 206.87, Florida Statutes,	18.13
5	1986 Supplement, as amended by chapter 87-6, Laws of Florida,	18.16
6	to read:	
7	206.87 Levy of tax.--	18.16
8	(1)	18.17
9	<u>(c) In addition to other taxes allowed by law, there</u>	18.18
10	<u>is hereby imposed an excise tax of 6 cents per gallon on every</u>	18.19
11	<u>gallon of special fuel used or sold in this state, except</u>	18.20
12	<u>alternative fuels which are subject to the fee imposed by s.</u>	18.21
13	<u>206.877. Unless expressly provided to the contrary in this</u>	18.22
14	<u>part, every sale shall be deemed to be for use in this state.</u>	18.23
15	<u>This levy of tax shall be paid upon the first sale or transfer</u>	18.24
16	<u>of title within this state by a dealer, except as expressly</u>	
17	<u>provided in this part, who shall act as agent for the state in</u>	
18	<u>the collection of such tax whether he is the ultimate seller</u>	
19	<u>or not.</u>	
20	Section 50. Effective July 1, 1987, section 206.875,	18.25
21	Florida Statutes, as amended by chapter 87-6, Laws of Florida,	18.26
22	is amended to read:	18.27
23	206.875 Allocation of tax.--	18.28
24	(1) All moneys derived from the taxes imposed by this	18.29
25	part shall be paid into the State Treasury by the department	
26	for deposit in the Gas Tax Collection Trust Fund, which fund	18.31
27	is created and from which the following transfers shall be	18.32
28	made: After withholding <u>\$50,000</u> \$20,000 from the proceeds of	18.33
29	4-cents-of such tax, to be used as a revolving cash balance,	18.34
30	<u>and after transferring to the General Revenue Fund the service</u>	
31	<u>charge provided for in s. 215.20 for the entire tax, the tax</u>	18.39

1	<u>imposed by s. 206.87(1)(a) all other moneys shall be</u>	18.40
2	<u>transferred and distributed in the same manner and for the</u>	18.43
3	<u>same purpose as provided by ss. 206.41, 206.45, 206.60,</u>	
4	<u>206.605, and 206.625 law for allocation of the taxes levied in</u>	18.44
5	<u>part 17 including transfer to the General Revenue Fund of the</u>	18.45
6	<u>service charge provided for in s. 215.20.</u>	18.46
7	(2) <u>It is the intent of the legislature that this</u>	18.48
8	<u>section be construed to provide for the distribution of the</u>	18.49
9	<u>appropriate portion of the special fuels tax imposed by this</u>	18.50
10	<u>part, in the same manner as provided by s. 206.417-206.457</u>	18.51
11	<u>206.607, 206.6057, and 206.6257</u>	
12	<u>(2)(3) Notwithstanding the provisions of subsection</u>	18.52
13	<u>(1) subsections (1) and (2), the department shall pay over to</u>	18.53
14	<u>the State Treasurer all funds received and collected by it</u>	18.54
15	<u>under the provisions of s. 206.87(1)(b) to be credited to the</u>	18.55
16	<u>account of the State Infrastructure Trust Fund established</u>	
17	<u>pursuant to s. 212.235.</u>	
18	<u>(3) The proceeds from the tax imposed by s.</u>	18.56
19	<u>206.87(1)(c) shall be distributed monthly by the department to</u>	18.58
20	<u>the county where collected. In the event there exists an</u>	18.59
21	<u>interlocal agreement, pursuant to s. 336.025, between a county</u>	18.60
22	<u>and one or more municipalities located therein, such proceeds</u>	
23	<u>shall be distributed in accordance with the terms of the</u>	18.61
24	<u>interlocal agreement. If an interlocal agreement between a</u>	
25	<u>county and one or more municipalities located therein has not</u>	18.62
26	<u>been executed, the proceeds of such tax shall be distributed</u>	18.63
27	<u>to the county.</u>	
28	Section 51. (1) Effective July 1, 1987, subsection	18.64
29	(1) of section 206.877, Florida Statutes, 1986 Supplement, is	18.66
30	amended to read:	18.67
31		

1	206.877 Motor vehicles fueled by liquefied petroleum	18.67
2	gas or compressed natural gas; payment of annual decal fees in	18.68
3	lieu of tax.--	
4	(1) The <u>taxes</u> tax imposed by s. 206.87 <u>do</u> does not	1:lus
5	apply to motor vehicles licensed in this state pursuant to	18.72
6	chapter 320 which are powered by alternative fuels and for	18.73
7	which valid decals have been acquired as provided in this	
8	section.	18.74
9	(a) The owners or operators of such vehicles shall, in	18.75
10	lieu of the excise tax imposed by this part, pay an annual	18.78
11	decal fee on each such motor vehicle in accordance with the	
12	following rate schedule:	18.79
13		
14	Fee for each cent	18.83
15	of tax imposed	18.84
16	<u>by s. 206.87(1)(c)</u>	19.1
17	Class Vehicle License Category State Fee chapter-336	19.2
18		
19	A Vehicles licensed pursuant to \$44 \$11	19.4
20	s. 320.08(1), (2), (3)(a)-	19.5
21	(c), (f), (6)(a), and (9)(c)1.	19.6
22		
23	B Vehicles licensed pursuant to \$60 \$15	19.8
24	s. 320.08(3)(d), (5)(b)-(e),	19.9
25	(6)(b), (9)(c)2., and (14).	19.10
26		
27	C Vehicles licensed pursuant to \$84 \$21	19.12
28	s. 320.08(4).	19.13
29		
30	(b) A person fueling vehicles from his own facilities	19.16
31	shall, in addition to the state alternative fuel fee imposed	19.17

1	by this section, pay a local alternative fuel fee in lieu of	
2	the each-cent-of excise tax levied by a county pursuant to s.	1:lus
3	ss. 336.021 and 336.025. This local fee shall be \$11 for each	19.20
4	cent-of-local-excise-tax-on class "A" vehicles, \$15 for each	1:10a
5	cent-of-local-excise-tax-on class "B" vehicles, and \$21 for	19.23
6	each-cent-of-local-excise-tax-on class "C" vehicles. Those	19.25
7	persons who do not operate their own fueling facilities shall	
8	indicate and pay the appropriate local fee for the particular	19.26
9	county where the vehicles are predominantly used.	19.27
10	<u>(2) It is the intent of the Legislature that the</u>	1:lus
11	<u>amendment of s. 206.877, Florida Statutes, by this section is</u>	19.29
12	<u>supplemental to other amendments to said section that may be</u>	
13	<u>enacted at the 1987 regular session of the Legislature, unless</u>	19.30
14	<u>a contrary intent is indicated in such other amendments.</u>	19.31
15	Section 52. Effective July 1, 1987, subsection (2) of	19.32
16	section 206.879, Florida Statutes, is amended to read:	19.34
17	206.879 State and local alternative fuel user fee	19.35
18	clearing trust funds; distribution.--	19.36
19	(2) Notwithstanding the provisions of s. 206.875, the	19.36
20	revenues from the local alternative fuel fees imposed in lieu	19.39
21	of s. 336.021 or s. <u>206.87(1)(c)</u> ss-336-025 shall be deposited	1:10a
22	into the Local Alternative Fuel User Fee Clearing Trust Fund,	19.42
23	which is hereby created. After deducting the service charge	19.43
24	provided in s. 215.20, the proceeds in this trust fund shall	
25	be returned monthly to the appropriate county.	19.44
26	Section 53. Except as otherwise provided herein, this	19.45
27	act shall take effect March 1, 1988.	19.46
28		
29		
30		
31		

By the Committees on Appropriations and Finance & Taxation
and Transportation and Representative Burnsed

This publication was produced at an average cost of 15 cents per single page in compliance with the Rules and for the information of members of the Legislature and the public.

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A bill to be entitled
An act relating to motor vehicles; transferring the fuel use tax functions of the Department of Revenue to the Department of Highway Safety and Motor Vehicles; amending ss. 72.011, 72.031, and 120.575, F.S., relating to actions in circuit court to contest tax assessments and administrative proceedings related thereto, to include the Department of Highway Safety and Motor Vehicles with respect to assessments under chapter 207; amending s. 206.877, F.S.; correcting references; amending s. 207.002, F.S.; providing definitions; amending ss. 207.004, 207.007, 207.011, 207.013, 207.023, and 207.029, F.S.; exempting certain Florida-based commercial vehicles from registration requirements and delinquency penalty provisions; increasing delinquency penalties; revising references to the department and including references to chapter 320; providing for audit procedures; amending s. 207.025, F.S.; providing for exchange of information with other states; amending s. 207.026, F.S.; deleting an obsolete reference; amending s. 207.028, F.S.; authorizing cooperative reciprocal agreements with other states for the administration of the fuel use tax; amending ss. 213.05 and 213.053, F.S., relating to Department of Revenue responsibilities and confidentiality, to delete references to chapter 207; amending s. 316.545, F.S.,

1	relating to enforcement of chapter 207, to	
2	conform; amending ss. 316.605 and 320.0706,	
3	F.S.; revising provisions relating to display	1.24
4	of license plates on trucks; amending s.	
5	320.01, F.S.; providing definitions; amending	1.25
6	s. 320.02, F.S.; requiring proof of certain	1.27
7	required insurance at time of registration;	
8	providing for suspension of registration for	
9	failure to maintain required insurance;	1.29
10	requiring certain notice of cancellation;	
11	amending ss. 320.055, 320.0843, 320.105,	
12	320.14, and 322.04, F.S.; correcting cross-	1.30
13	references; clarifying language; amending s.	
14	320.06, F.S.; specifying that certain license	1.32
15	plates be imprinted with the word "Restricted";	
16	amending s. 320.0609, F.S.; specifying	1.33
17	application of certain refund provisions to	
18	vehicles registered under the International	
19	Registration Plan; amending s. 320.07, F.S.;	1.34
20	specifying that certain persons assessed a	
21	penalty for failure to have a valid	1.35
22	registration certificate are not subject to a	
23	delinquent fee if they obtain a certificate	1.36
24	within a specified period; amending s.	
25	320.0715, F.S.; requiring carriers registered	
26	under the International Registration Plan to	1.37
27	maintain certain records; amending s. 320.08,	
28	F.S.; revising provisions relating to license	1.38
29	taxes for trucks, commercial trucks and truck	
30	tractors, semitrailers, and trailers; creating	
31	s. 320.405, F.S.; providing for inspection of	1.40

1	records in connection with certain vehicle	
2	license taxes; providing for hearings;	1.41
3	providing for enforcement of assessments;	
4	creating s. 320.406, F.S.; authorizing the	1.42
5	department to estimate taxes due from motor	
6	carriers under certain conditions; creating s.	
7	320.407, F.S.; providing for suits for unpaid	1.43
8	taxes; providing certain penalties; creating s.	
9	320.408, F.S.; providing for warrants for	1.44
10	unpaid taxes and penalties; creating s.	
11	320.409, F.S.; providing for liens for unpaid	1.45
12	taxes and penalties; creating s. 320.411, F.S.;	
13	providing requirements with respect to	1.46
14	officer's sale of property or franchise;	
15	creating s. 320.412, F.S.; requiring the	
16	department to furnish certificates of liens;	1.47
17	creating s. 320.413, F.S.; specifying	
18	requirements relating to discontinuance or	1.48
19	transfer of business of a motor carrier or	
20	change of address; providing liability of	1.49
21	purchaser or transferee; creating s. 320.414,	
22	F.S.; providing that certain violators may be	1.50
23	restrained and enjoined from operating a	
24	commercial motor vehicle; creating s. 320.415,	1.51
25	F.S.; providing authority of the Department of	1.52
26	Highway Safety and Motor Vehicles, the	
27	Department of Agriculture and Consumer	1.53
28	Services, and the Department of Transportation	1.54
29	to inspect vehicles and seize property;	
30	creating s. 320.416, F.S.; providing for	
31	cooperation of other state agencies; creating	1.56

1	s. 320.417, F.S.; providing for actions to	1.56
2	foreclose liens; amending s. 320.57, F.S.;	
3	adding commercial truck and trailer	1.57
4	combinations to a penalty provision for	
5	excessive gross vehicle weight; amending s.	1.58
6	324.171, F.S., relating to self-insurers, and	1.59
7	s. 627.7415, F.S., relating to additional	
8	liability coverage, to include reference to	1.60
9	commercial motor vehicles as defined under	
10	chapter 320; amending s. 336.025, F.S.;	1.61
11	deleting the authority to levy a local option	
12	gas tax on special fuels; deleting certain time	1.63
13	limitations relating to imposition and	
14	extension of the tax and establishment of new	1.64
15	interlocal agreements; amending s. 206.87,	
16	F.S.; imposing an additional excise tax on	1.65
17	special fuels; amending s. 206.875, F.S.,	
18	relating to allocation of the excise tax on	
19	special fuels; providing for distribution of	1.66
20	the additional tax to the counties where	
21	collected; amending s. 206.877, F.S.; revising	1.67
22	the rate schedule for payment of the fee	
23	imposed on motor vehicles fueled by liquefied	1.68
24	petroleum gas or compressed natural gas, in	
25	lieu of the excise tax on special fuels;	1.69
26	amending s. 206.879, F.S.; revising	
27	distribution of state alternative fuel user fee	
28	revenues; providing effective dates.	1.71
29		
30	Be It Enacted by the Legislature of the State of Florida:	1:enc
31		

1	Section 1. <u>The fuel use tax function and all functions</u>	1.72
2	<u>directly linked to and solely a part of the administration of</u>	1.74
3	<u>fuel use tax by the Department of Revenue, and all statutory</u>	1.75
4	<u>powers, duties, records, personnel, property, and unexpended</u>	
5	<u>balances of appropriations, allocations, or other funds</u>	1.76
6	<u>related thereto, are transferred to the Department of Highway</u>	1.77
7	<u>Safety and Motor Vehicles and assigned to the Division of</u>	1.78
8	<u>Motor Vehicles.</u>	1.79
9	Section 2. Subsections (2) and (3) of section 72.011,	1.80
10	Florida Statutes, are amended to read:	1.81
11	72.011 Jurisdiction of circuit courts in specific tax	1.83
12	matters; administrative hearings and appeals; time for	1.84
13	commencing action; parties; deposits.--	2.1
14	(2) No action may be brought to contest an assessment	2.3
15	of any tax, interest, or penalty assessed under a section or	2.5
16	chapter specified in subsection (1) after 60 days from the	2.6
17	date the assessment becomes final. The Department of Revenue	2.8
18	<u>or, with respect to assessments under chapter 207, the</u>	
19	<u>Department of Highway Safety and Motor Vehicles, shall</u>	2.9
20	establish by rule when an assessment becomes final for	2.10
21	purposes of this section and a procedure by which a taxpayer	2.12
22	shall be notified of the assessment. It is not necessary for	2.13
23	the <u>applicable</u> department to file or docket any assessment	
24	with the agency clerk in order for such assessment to become	2.14
25	final for purposes of an action initiated pursuant to this	2.15
26	chapter or chapter 120.	
27	(3) In any action filed in circuit court contesting	2.17
28	the legality of any tax, interest, or penalty assessed under a	2.19
29	section or chapter specified in subsection (1), the plaintiff	2.20
30	must:	
31		

1	(a) Pay to the <u>applicable</u> department the amount of the	1:lus
2	tax, penalty, and accrued interest assessed by <u>such</u> the	2.23
3	department which is not being contested by the taxpayer; and	2.24
4	either	
5	(b)1. Tender into the registry of the court with the	2.28
6	complaint the amount of the contested assessment complained	2.29
7	of, including penalties and accrued interest, unless this	
8	requirement is waived in writing by the executive director of	2.30
9	the <u>applicable</u> department; or	2.31
10	2. File with the complaint a cash bond or a surety	2.34
11	bond for the amount of the contested assessment endorsed by a	2.36
12	surety company authorized to do business in this state, or by	2.37
13	any other security arrangement as may be approved by the	
14	court, and conditioned upon payment in full of the judgment,	2.38
15	including the taxes, costs, penalties, and interest, unless	2.39
16	this requirement is waived in writing by the executive	
17	director of the <u>applicable</u> department.	2.40
18		
19	Failure to pay the uncontested amount as required in paragraph	2.41
20	(a) shall result in the dismissal of the action and imposition	2.42
21	of an additional penalty in the amount of 25 percent of the	2.43
22	tax assessed.	
23	Section 3. Section 72.031, Florida Statutes, is	2.44
24	amended to read:	
25	72.031 Actions under s. 72.011(1); parties; service of	2.45
26	process.--	
27	(1) In any action brought in circuit court pursuant to	2.46
28	s. 72.011(1), the person initiating the action shall be the	2.47
29	plaintiff and the Department of Revenue shall be the	2.48
30	<u>defendant, except that for actions contesting an assessment</u>	
31	<u>under chapter 207 the Department of Highway Safety and Motor</u>	2.49

1	<u>Vehicles shall be the defendant.</u> It shall not be necessary	2.50
2	for the Governor and Cabinet, constituting the Department of	
3	Revenue, to be named as party defendants or named separately	2.52
4	as individual parties; nor shall it be necessary for the	2.53
5	executive director of the department to be named as an	
6	individual party.	
7	(2) Service of process on the <u>applicable</u> department	2.54
8	shall be perfected by service pursuant to s. 48.111,	2.56
9	notwithstanding the provisions of s. 48.121.	2.57
10	Section 4. Section 120.575, Florida Statutes, is	2.58
11	amended to read:	
12	120.575 Taxpayer contest proceedings.--	2.59
13	(1) In any administrative proceeding brought pursuant	2.60
14	to chapter 120 as authorized in s. 72.011(1), the taxpayer or	2.61
15	other substantially affected party shall be designated the	
16	"petitioner" and the Department of Revenue shall be designated	2.62
17	the " <u>respondent,</u> " except that for actions contesting an	2.63
18	<u>assessment under chapter 207 the Department of Highway Safety</u>	
19	<u>and Motor Vehicles shall be designated the "respondent."</u>	2.64
20	(2) In any administrative proceeding brought pursuant	2.66
21	to s. 120.57, the <u>applicable</u> department's burden of proof,	2.67
22	except as otherwise specifically provided by general law,	2.68
23	shall be limited to a showing that an assessment has been made	2.69
24	against the taxpayer and the factual and legal grounds upon	
25	which the <u>applicable</u> department made the assessment.	2.71
26	(3)(a) Before a taxpayer may file a petition under	2.72
27	this chapter, he shall pay to the <u>applicable</u> department the	2.73
28	amount of taxes, penalties, and accrued interest assessed by	2.74
29	<u>that the department</u> which are not being contested by the	2.76
30	taxpayer. Failure to pay the uncontested amount shall result	2.77
31		

1	in the dismissal of the action and imposition of an additional	2.78
2	penalty of 25 percent of the amount taxed.	
3	(b) The requirements of s. 72.011(2) and (3)(a) are	2.79
4	jurisdictional for any action under this chapter to contest an	2.80
5	assessment by the Department of Revenue <u>or by the Department</u>	2.81
6	<u>of Highway Safety and Motor Vehicles.</u>	
7	Section 5. Effective September 1, 1988, paragraph (a)	2.82
8	of subsection (1) of section 206.877, Florida Statutes, 1986	2.83
9	Supplement, is amended to read:	2.84
10	206.877 Motor vehicles fueled by liquefied petroleum	3.1
11	gas or compressed natural gas; payment of annual decal fees in	3.2
12	lieu of tax.--	
13	(1) The tax imposed by s. 206.87 does not apply to	3.3
14	motor vehicles licensed in this state pursuant to chapter 320	3.4
15	which are powered by alternative fuels and for which valid	3.5
16	decals have been acquired as provided in this section.	3.6
17	(a) The owners or operators of such vehicles shall, in	3.7
18	lieu of the excise tax imposed by this part, pay an annual	3.10
19	decal fee on each such motor vehicle in accordance with the	3.11
20	following rate schedule:	3.12
21		3.14
22		3.15
23		3.16
24	<u>Class Vehicle License Category</u>	<u>State Fee</u> by chapter 336
25		
26	A Vehicles licensed pursuant to	\$44 \$11
27	s. 320.08(1), (2), (3)(a)-	3.19
28	(c), (e)†† , (6)(a), and (9)(c)1.	3.20
29		3.21
30	B Vehicles licensed pursuant to	\$60 \$15
31	s. 320.08 (3)†† (4)†, (5)(b)-(e),	3.23
		3.24

1	(6)(b), (9)(c)2., and (14).	3.25
2		
3	C Vehicles licensed pursuant to §84 §21	3.27
4	s. 320.08(4).	3.28
5		
6	Section 6. Subsection (3) of section 207.002, Florida	3.31
7	Statutes, 1986 Supplement, is amended, and subsections (11),	3.32
8	(12), (13), (14) and (15) are added to said section, to read:	
9	207.002 Definitions.--As used in this chapter, the	3.34
10	term:	
11	(3) "Department" means the Department of <u>Highway</u>	1:lus
12	<u>Safety and Motor Vehicles Revenue.</u>	
13	(11) " <u>International Registration Plan</u> " means a	1:lus
14	<u>registration reciprocity agreement among states of the United</u>	3.38
15	<u>States and provinces of Canada providing for payment of</u>	
16	<u>license fees or license taxes on the basis of fleet miles</u>	3.39
17	<u>operated in various jurisdictions.</u>	
18	(12) " <u>Apportionable vehicle</u> " means any vehicle, <u>except</u>	1:lus
19	<u>a recreational vehicle, a vehicle displaying restricted</u>	3.41
20	<u>plates, a municipal pickup and delivery vehicle, a bus used in</u>	
21	<u>transportation of chartered parties, and a government-owned</u>	3.42
22	<u>vehicle, which is used or intended for use in two or more</u>	3.43
23	<u>states of the United States or provinces of Canada that</u>	
24	<u>allocate or proportionally register vehicles and which is used</u>	3.45
25	<u>for the transportation of persons for hire or is designed,</u>	
26	<u>used, or maintained primarily for the transportation of</u>	3.46
27	<u>property and:</u>	
28	(a) <u>Is a power unit having a gross vehicle weight in</u>	1:lus
29	<u>excess of 26,000 pounds;</u>	3.48
30	(b) <u>Is a power unit having three or more axles,</u>	1:lus
31	<u>regardless of weight; or</u>	3.50

1	<u>(c) Is used in combination, when the weight of such</u>	1:lus
2	<u>combination exceeds 26,000 pounds gross vehicle weight.</u>	3.52
3	<u>(13) "Interstate" means vehicle movement between or</u>	1:lus
4	<u>through two or more states.</u>	3.54
5	<u>(14) "Intrastate" means vehicle movement from one</u>	1:lus
6	<u>point within a state to another point within the same state.</u>	3.56
7	<u>(15) "Registrant" means a person in whose name or</u>	1:lus
8	<u>names a vehicle is properly registered.</u>	3.58
9	Section 7. Subsections (1) and (2) and paragraph (c)	3.59
10	of subsection (5) of section 207.004, Florida Statutes, are	3.60
11	amended to read:	3.61
12	207.004 Registration of motor carriers; identifying	3.62
13	devices; fees; renewals; trip, emergency, and annual	3.63
14	permits.--	3.64
15	(1) No motor carrier shall operate or cause to be	3.65
16	operated in this state any commercial motor vehicle, <u>other</u>	3.66
17	<u>than a Florida-based commercial motor vehicle which travels</u>	
18	<u>Florida intrastate mileage only,</u> which uses special fuel or	3.67
19	motor fuel until such carrier has registered with the	3.69
20	department and has been issued an identifying device for each	
21	vehicle operated. There shall be a fee of \$8 per year or any	3.70
22	fraction thereof for each <u>such</u> identifying device issued, with	3.72
23	the exception that a Florida-licensed vehicle shall be	
24	provided an identifying device at no fee. The identifying	3.74
25	device shall be provided by the department and must be	3.76
26	conspicuously displayed on the commercial motor vehicle while	
27	it is being operated on the public highways of this state.	3.78
28	The transfer of an identifying device from one vehicle to	3.79
29	another vehicle or from one motor carrier to another motor	3.80
30	carrier is prohibited. If a registered carrier has unused	3.81
31	identifying devices at the end of the reporting period, they	

1	may be exchanged for an equal number of identifying devices	3.82
2	for the next ensuing reporting period at no charge.	3.83
3	(2) The identifying devices shall be issued each year	3.84
4	for the reporting period or any portion thereof. <u>Effective</u>	4.2
5	September 17, 1984, identifying devices shall be issued for the	
6	period September 17, 1984, through November 30, 1985, or any	4.3
7	portion thereof. <u>Thereafter, Identifying devices shall be</u>	4.4
8	<u>issued each year for the period December 1 through November</u>	4.5
9	<u>30, or any portion thereof, if tax returns and tax payments,</u>	
10	<u>when applicable, have been submitted to the department for</u>	4.6
11	<u>prior reporting periods.</u>	
12	(5)	4.7
13	(c) A registered motor carrier engaged in driveaway	4.8
14	transportation, in which the cargo is the vehicle itself and	4.9
15	is in transit to stock inventory and the ownership of the	
16	vehicle is not vested in the motor carrier, may, upon payment	4.10
17	of the \$8 fee, secure from the department an annual permit for	4.11
18	the period September 1 through August 31. Effective September	4.10a
19	17, 1984, permits shall be issued for the period September 17	
20	1984, through November 30, 1985. <u>Thereafter, The annual</u>	4.15
21	<u>permits shall be issued for the period December 1 through</u>	
22	<u>November 30. An original permit must be in the possession of</u>	4.17
23	<u>the operator of each vehicle and shall be exhibited on demand</u>	4.18
24	<u>to any authorized personnel. Vehicle mileage reports must be</u>	4.19
25	<u>submitted by the motor carrier, and the road privilege tax</u>	
26	<u>must be paid on all miles operated within this state during</u>	4.21
27	<u>the reporting period. All other provisions of this chapter</u>	4.22
28	<u>shall apply to the holder of an annual permit.</u>	4.23
29	Section 8. Subsections (1) and (3) of section 207.007,	4.24
30	Florida Statutes, are amended to read:	4.25
31	207.007 Offenses; penalties and interest.--	4.26

1	(1) If any motor carrier fails to file a return and	4.28
2	<u>pay any tax liability under this chapter, for any commercial</u>	
3	<u>vehicle other than a Florida-based commercial motor vehicle</u>	4.29
4	<u>which travels Florida intrastate mileage only,</u> within the time	4.30
5	required hereunder, the department shall add a delinquency	4.31
6	penalty of <u>10</u> 5 percent to the amount of the taxes due if the	4.33
7	failure is for not more than 30 days, with an additional <u>10</u> 5	4.34
8	percent penalty for each additional 30 days, or fraction	4.35
9	thereof, during the time which the failure continues, not to	4.37
10	exceed a total penalty of <u>100</u> 25 percent in the aggregate.	4.38
11	However, in no event shall the penalty be less than <u>\$25</u> \$5.	4.40
12	(3) Any person who:	4.42
13	(a) Willfully refuses or neglects to make any	4.43
14	statement, report, or return required by the provisions of	
15	this chapter;	4.44
16	(b) Knowingly makes, or assists any other person in	4.46
17	making, a false statement in a return or report or in	4.47
18	connection with an application for registration under this	4.48
19	chapter; or	
20	(c) Violates any of the provisions of this chapter, a	4.51
21	penalty for which is not otherwise provided,	4.52
22		
23	is guilty of a misdemeanor of the second degree, punishable as	4.53
24	provided in s. 775.082, s. 775.083, or s. 775.084. In	4.54
25	addition, for a second or further offense, the department may	
26	revoke or suspend the registration <u>privileges under ss.</u>	1:1us
27	<u>207.004 and 320.02</u> of the violator. Each day or part thereof	4.56
28	during which a person operates or causes to be operated a	
29	commercial motor vehicle without being the holder of an	4.59
30	identifying device or having a valid trip permit, emergency	
31	permit, or annual permit as required by this chapter	4.61

1	constitutes a separate offense within the meaning of this	4.62
2	section. In addition to the penalty imposed by this section,	4.63
3	the defendant shall be required to pay all taxes, interest,	4.64
4	and penalties due to the state.	
5	Section 9. Subsection (7) is added to section 207.011,	4.65
6	Florida Statutes, to read:	
7	207.011 Inspection of records; hearings; forms;	4.66
8	rules.--	
9	<u>(7) The Department of Highway Safety and Motor</u>	1:lus
10	<u>Vehicles and the Department of Revenue may enter into an</u>	
11	<u>agreement as to audit procedures on those motor carriers</u>	4.68
12	<u>registered pursuant to this chapter. No audit or examination</u>	4.69
13	<u>of records of dealers licensed with the Department of Revenue</u>	
14	<u>under the provisions of chapter 206 shall be made by the</u>	4.70
15	<u>Department of Highway Safety and Motor Vehicles for either</u>	
16	<u>chapter 206 or this chapter without prior approval of the</u>	4.71
17	<u>Department of Revenue.</u>	
18	Section 10. Section 207.013, Florida Statutes, is	4.72
19	amended to read:	
20	207.013 Suits for collection of unpaid taxes,	4.74
21	penalties, and interest.--Upon demand of the department, the	
22	Department of Legal Affairs or the state attorney for a	4.75
23	judicial circuit shall bring appropriate actions, in the name	4.76
24	of the state or in the name of the Department of <u>Highway</u>	
25	<u>Safety and Motor Vehicles</u> Revenue in the capacity of its	4.78
26	office, for the recovery of taxes, penalties, and interest due	4.80
27	under this chapter; and judgment shall be rendered for the	4.81
28	amount so found to be due together with costs. However, if it	4.82
29	shall be found as a fact that such claim for, or grant of, an	
30	exemption or credit was willful on the part of any motor	5.1
31	carrier, retail dealer, or distributor of special fuel or	5.2

1	motor fuel, judgment shall be rendered for double the amount	5.4
2	of the tax found to be due with costs. The department may	5.6
3	employ an attorney-at-law to institute and prosecute proper	
4	proceedings to enforce payment of the taxes, penalties, and	5.7
5	interest provided for by this chapter and may fix the	5.9
6	compensation for the services of such attorney-at-law.	5.10
7	Section 11. Section 207.023, Florida Statutes, is	5.11
8	amended to read:	
9	207.023 Authority to inspect vehicles, make arrests,	5.12
10	seize property, and execute warrants.--	5.14
11	(1) As a part of their responsibility when inspecting	5.14
12	commercial vehicles, the Department of Revenue--the-Department	5.16
13	of Highway Safety and Motor Vehicles, the Department of	
14	Agriculture and Consumer Services, and the Department of	5.17
15	Transportation shall ensure that all vehicles are properly	5.18
16	qualified under the provisions of this chapter.	5.19
17	(2) The Department of Revenue--the-Department-of	5.21
18	Highway Safety and Motor Vehicles, the Department of	5.22
19	Agriculture and Consumer Services, the Department of	5.23
20	Transportation, and their deputies, agents, and employees may	5.25
21	assess the penalty imposed in s. 316.545(4) for violations of	
22	s. 207.004(4) and may make arrests without warrants for	5.26
23	violations of the other provisions of this chapter. Any	5.28
24	person arrested for a violation of any provision of this	
25	chapter shall be surrendered without delay to the sheriff of	5.30
26	the county in which the arrest was made, and a formal	
27	complaint shall be made against him, in accordance with law.	5.33
28	(3) Commercial motor vehicles owned or operated by any	5.34
29	motor carrier who refuses to comply with this chapter may be	5.35
30	seized by authorized agents or employees of the Department of	5.36
31	Revenue--the-Department-of Highway Safety and Motor Vehicles,	5.37

1	the Department of Agriculture and Consumer Services, or the	5.39
2	Department of Transportation; or authorized agents and	5.41
3	employees of any of these departments also may seize property	
4	as set out in ss. 206.205, 206.21, and 206.215. Upon such	5.43
5	seizure, the property shall be surrendered without delay to	5.44
6	the sheriff of the county where the property was seized for	5.45
7	further proceedings.	
8	(4) When the Department of <u>Highway Safety and Motor</u>	5.47
9	<u>Vehicles</u> Revenue deems it advisable, it may direct the warrant	5.49
10	provided for in s. 207.014 to one of such deputies, agents, or	5.50
11	employees of the department, who shall then execute the	5.51
12	warrant and proceed thereon in the same manner provided for	5.52
13	sheriffs in such cases.	5.53
14	Section 12. Section 207.025, Florida Statutes, is	5.54
15	amended to read:	
16	207.025 Exchange of information.-- Any information	5.56
17	received by the department in connection with the	
18	administration of this tax shall be subject to the provisions	5.57
19	of s. 213.053. However, The department is authorized to	5.58
20	exchange information with the American Association of Motor	5.60
21	Vehicle Administrators <u>and with another state or states</u> as	
22	necessary to enforce the provisions of this chapter.	5.62
23	Section 13. Section 207.026, Florida Statutes, is	5.63
24	amended to read:	
25	207.026 Allocation of tax.--All moneys derived from	5.65
26	the taxes and fees imposed by this chapter shall be paid into	5.66
27	the State Treasury by the department for deposit in the Gas	5.68
28	Tax Collection Trust Fund, from which the following transfers	5.70
29	shall be made: After withholding \$50,000 from the proceeds	5.72
30	therefrom, to be used as a revolving cash balance, the funds	5.74
31	for the purpose of conducting the study as set forth in s. 4	5.75

1	of chapter 89-415, laws of Florida, and the amount of funds	5.76
2	necessary for the administration and enforcement of this tax,	5.78
3	all other moneys shall be transferred in the same manner and	
4	for the same purpose as provided in ss. 206.41, 206.45,	5.79
5	206.60, 206.605, and 212.69.	
6	Section 14. Section 207.028, Florida Statutes, is	5.80
7	amended to read:	
8	207.028 Registration; <u>cooperative reciprocal</u>	5.81
9	<u>agreements between states</u> report.--	1:10s
10	(1) <u>The Department of Highway Safety and Motor</u>	1:1us
11	<u>Vehicles may enter into a cooperative reciprocal agreement</u>	6.1
12	<u>with another state or group of states for the administration</u>	
13	<u>of the tax imposed by this chapter. An agreement arrangement,</u>	6.4
14	<u>declaration, or amendment is not effective until stated in</u>	
15	<u>writing and filed with the Department of Highway Safety and</u>	6.5
16	<u>Motor Vehicles.</u>	
17	(2) <u>The agreement may provide for determining the base</u>	6.7
18	<u>state for users, users' records requirements, audit</u>	
19	<u>procedures, exchange of information, persons eligible for tax</u>	6.9
20	<u>licensing, defining qualified motor vehicles, determining if</u>	6.10
21	<u>bonding is required, specifying reporting requirements and</u>	
22	<u>periods including defining uniform penalty and interest rates</u>	6.11
23	<u>for late reporting, determining methods for collecting and</u>	6.12
24	<u>forwarding of motor fuel taxes and penalties to another</u>	
25	<u>jurisdiction, and other provisions as will facilitate the</u>	6.13
26	<u>administration of the agreement.</u>	
27	(3) <u>The department may, as required by the terms of</u>	6.15
28	<u>the agreement, forward to the proper officers of another state</u>	
29	<u>any information in the department's possession relative to the</u>	6.17
30	<u>manufacture, receipt, sale, use, transportation, or shipment</u>	6.18
31	<u>of motor fuels by any person. The department may disclose to</u>	6.20

1	<u>the proper officers of another state the location of offices,</u>	
2	<u>motor vehicles and other real and personal property of users</u>	6.22
3	<u>of motor fuels.</u>	
4	<u>(4) The agreement may provide for each state to audit</u>	6.24
5	<u>the records of persons based in the state to determine if the</u>	
6	<u>motor fuel taxes due each state are properly reported and</u>	6.25
7	<u>paid. Each state shall forward the findings of the audits</u>	6.26
8	<u>performed on persons based in the state to each state in which</u>	6.27
9	<u>the person has taxable use of motor fuels. For persons not</u>	6.28
10	<u>based in this state and who have taxable use of motor fuel in</u>	
11	<u>this state, the department shall serve the audit findings</u>	6.29
12	<u>received from another state in the form of an assessment on</u>	6.30
13	<u>the person as though an audit was conducted by the department.</u>	
14	<u>(5) Any agreement entered into under this section does</u>	1:1us
15	<u>not preclude the department from auditing the records of any</u>	6.32
16	<u>person covered by the provisions of this chapter.</u>	
17	<u>(6) The department may adopt rules for the</u>	1:1us
18	<u>administration and enforcement of the agreements.</u>	6.33
19	<u>(7) The legal remedies for any person served with an</u>	1:1us
20	<u>order or assessment under this section are as prescribed in</u>	6.35
21	<u>this chapter. The department shall cooperate with the</u>	1:1os
22	<u>Department of Highway Safety and Motor Vehicles in developing</u>	6.37
23	<u>a form on which both the registration and the report of motor</u>	6.38
24	<u>fuel or special fuel use can be accomplished. Upon receipt of</u>	6.39
25	<u>the report from either the tax collector or the commercial</u>	
26	<u>vehicle owner, the department shall issue to the vehicle an</u>	6.40
27	<u>identifying device as required by s. 207.004.</u>	6.41
28	Section 15. Subsections (1) and (5) of section <u>15</u>	6.42
29	207.029, Florida Statutes, 1986 Supplement, are amended to	6.43
30	read:	
31	207.029 Proof of liability insurance required.--	6.45

1	(1) Upon registration of each commercial motor vehicle	6.45
2	pursuant to s. 207.004(1) <u>or chapter 320</u> , the owner shall	1:lus
3	provide proof of compliance with the requirements of s.	6.48
4	627.7415. Such proof of compliance shall be accomplished by:	6.49
5	(a)1. Furnishing to the department <u>or its authorized</u>	1:lus
6	<u>agent</u> satisfactory evidence of holding a motor vehicle	
7	liability insurance policy issued by any insurance company	6.53
8	authorized or eligible to do business in this state; or	
9	2. Depositing with the department a surety bond issued	6.54
10	by a surety company authorized or eligible to do business in	6.58
11	this state, in such form as may be approved by the department	
12	and conditioned for payment of the amount in compliance with	6.60
13	s. 627.7415; or	
14	3. A combination of said insurance policy and surety	6.62
15	bond conditioned for payment of the amount in compliance with	
16	s. 627.7415; or	6.63
17	(b) Furnishing the department <u>or its authorized agent</u>	6.64
18	satisfactory evidence of compliance with the financial	6.65
19	responsibility requirements as set forth in regulations of the	
20	United States Department of Transportation, Title 49 C.F.R.	6.67
21	Part 387, Subpart A; or	6.68
22	(c) Furnishing the department <u>or its authorized agent</u>	6.68
23	a certificate of self-insurance issued by the Department of	6.70
24	Highway Safety and Motor Vehicles in accordance with s.	
25	324.171(1)(c).	
26	(5) The verifying of proof of liability insurance and	6.70
27	the issuance of or failure to issue an identifying device for	6.72
28	a reporting period or any portion thereof by the <u>department or</u>	1:lus
29	<u>its authorized agent</u> Department-of-Revenue under the	6.74
30	provisions of this chapter or s. 207.004(1) may not be	
31	construed in any court as a warranty of the reliability or	6.76

1	accuracy of the evidence of such proof. The <u>department or its</u>	6.77
2	<u>authorized agent</u> Department-of-Revenue shall not be liable for	6.78
3	damages for any inadequacy, insufficiency, falsification, or	6.79
4	unauthorized modification of any item of the proof of	
5	liability insurance either prior to, during, or subsequent to	6.80
6	the verification of the proof. The issuance of an identifying	6.81
7	device by the <u>department or its authorized agent</u> Department-of	6.82
8	Revenue upon registration of any commercial motor vehicle does	6.83
9	not constitute prima facie evidence or a presumption of	
10	insurance coverage.	6.84
11	Section 16. Section 213.05, Florida Statutes, 1986	6.84
12	Supplement, is amended to read:	7.1
13	213.05 Department of Revenue; control and	7.2
14	administration of revenue laws.--The Department of Revenue	7.3
15	shall have only those responsibilities for ad valorem taxation	7.4
16	specified to the department in chapter 192, taxation, general	
17	provisions; chapter 193, assessments; chapter 194,	7.5
18	administrative and judicial review of property taxes; chapter	
19	195, property assessment administration and finance; chapter	7.6
20	196, exemption; chapter 197, tax collections, sales, and	7.7
21	liens; chapter 199, intangible personal property taxes; and	
22	chapter 200, determination of millage. The Department of	7.10
23	Revenue shall have the responsibility of regulating,	7.11
24	controlling, and administering all revenue laws and performing	
25	all duties as provided in s. 125.0104, the Local Option	7.12
26	Tourist Development Act; chapter 198, estate taxes; chapter	7.13
27	201, excise tax on documents; chapter 203, gross receipts	7.15
28	taxes; chapter 206, motor and other fuel taxes; chapter-207,	7.16
29	tax-on-operation-of-commercial-motor-vehicles; chapter 208,	7.17
30	tax on generation of hazardous wastes; chapter 211, tax on	
31	production of oil and gas and severance of solid minerals;	7.21

1	chapter 212, tax on sales, use, and other transactions;	
2	chapter 214, administration of designated nonproperty taxes;	7.22
3	chapter 220, income tax code; s. 376.11, pollutant spill	7.23
4	prevention and control; and ss. 624.509-624.514, insurance	7.24
5	code: administration and general provisions.	7.25
6	Section 17. Subsections (1) and (7) of section	7.26
7	213.053, Florida Statutes, 1986 Supplement, are amended to	7.28
8	read:	
9	213.053 Confidentiality and information sharing.--	7.30
10	(1) The provisions of this section apply to s.	7.30
11	125.0104, county government; chapter 198, estate taxes;	7.32
12	chapter 199, intangible personal property taxes; chapter 201,	
13	excise tax on documents; chapter 203, gross receipts taxes;	7.34
14	chapter 207, the Florida Special Fuel and Motor Fuel Use Tax	7.35
15	Act of 1981 ; chapter 211, tax on severance and production of	7.36
16	minerals; part I of chapter 212, tax on sales, use, and other	7.37
17	transactions; chapter 214, administration of designated	7.39
18	nonproperty taxes; chapter 220, income tax code; chapter 376,	
19	pollutant spill prevention and control; and ss. 624.509-	7.40
20	624.514, insurance code: administration and general	7.42
21	provisions.	
22	(7) The provisions of this section apply to all	7.43
23	sections of chapter 207, the Florida Special Fuel and Motor	7.44
24	Fuel Use Tax Act of 1981, except for s. 207.025, exchange of	7.45
25	information. However, Nothing in this section shall prevent	7.47
26	the department from providing information relative to chapter	7.49
27	211, chapter 376, or chapter 377 to the proper state agency in	7.50
28	the conduct of its official duties or from providing	
29	information relative to chapter 212 to the Division of	7.51
30	Alcoholic Beverages and Tobacco of the Department of Business	
31	Regulation in the conduct of its official duties. Such state	7.53

1	agencies shall be bound by the same requirements of	
2	confidentiality as the Department of Revenue. Breach of	7.55
3	confidentiality is a misdemeanor of the first degree,	
4	punishable as provided by s. 775.082 or s. 775.083.	7.56
5	Section 18. Paragraph (c) of subsection (3) and	7.57
6	paragraph (b) of subsection (4) of section 316.545, Florida	
7	Statutes, 1986 Supplement, are amended to read:	7.61
8	316.545 Weight and load unlawful; special fuel and	7.62
9	motor fuel tax enforcement; inspection; penalty; review.--	7.63
10	(3) Any person who violates the overloading provisions	7.64
11	of this chapter shall be conclusively presumed to have damaged	7.65
12	the highways of this state by reason of such overloading,	7.66
13	which damage is hereby fixed as follows:	7.67
14	(c) An apportioned motor vehicle, as defined in <u>s.</u>	7.68
15	<u>320.01</u> sr-320:01(23) , operating on the highways of this state	7.69
16	without being properly licensed and registered shall be	7.70
17	subject to the penalties as herein provided;	
18	(4)	7.71
19	(b) In addition to the penalty provided for in	7.73
20	paragraph (a), the vehicle may be detained until the owner or	
21	operator of the vehicle furnishes evidence that the vehicle	7.74
22	has been properly registered pursuant to s. 207.004. Any	7.75
23	officer or agent of the Department of Transportation may issue	
24	an emergency or trip permit and collect the appropriate fee as	7.76
25	provided for in s. 207.004(4). Notwithstanding the provisions	7.77
26	of subsection (6), all permit fees collected pursuant to this	
27	paragraph shall be transferred to the Department of <u>Highway</u>	7.78
28	<u>Safety and Motor Vehicles</u> Revenue to be allocated pursuant to	7.80
29	s. 207.026.	7.81
30		
31		

1	Section 19. Effective September 1, 1988, subsection	7.82
2	(1) of section 316.605, Florida Statutes, 1986 Supplement, is	7.83
3	amended to read:	7.84
4	316.605 Licensing of vehicles.--	8.1
5	(1) Every vehicle, at all times while driven, stopped,	8.3
6	or parked upon any highways, roads, or streets of this state,	8.4
7	shall be licensed in the name of the owner thereof in	8.5
8	accordance with the laws of this state unless such vehicle is	8.6
9	not required by the laws of this state to be licensed in this	8.7
10	state and shall, except as <u>otherwise</u> provided in s. 320.0706	8.8
11	for front-end registration license plates on trucks-of-net	1:10s
12	weight-of-more-than-27,000-pounds-or truck tractors, display	8.10
13	the license plate or both of the license plates assigned to it	8.13
14	by the state, one on the rear and, if two, the other on the	8.14
15	front of the vehicle, each to be securely fastened to the	
16	vehicle outside the main body of the vehicle in such manner as	8.15
17	to prevent the plates from swinging, with all letters,	8.16
18	numerals, printing, writing, and other identification marks	8.17
19	upon the plates clear and distinct and free from defacement,	8.18
20	mutilation, grease, and other obscuring matter, so that they	
21	will be plainly visible and legible at all times 100 feet from	8.19
22	the rear or front. Nothing shall be placed upon the face of a	8.20
23	Florida plate except as permitted by law or by rule or	8.21
24	regulation of a governmental agency. No license plates other	8.23
25	than those furnished by the state shall be used. However, if	8.25
26	the vehicle is not required to be licensed in this state, the	
27	license plates on such vehicle issued by another state, by a	8.26
28	territory, possession, or district of the United States, or by	8.27
29	a foreign country, substantially complying with the provisions	8.28
30	hereof, shall be considered as complying with this chapter.	
31		

1	Section 20. Effective September 1, 1988, subsections	8.29
2	(9) through (26) of section 320.01, Florida Statutes, 1986	
3	Supplement, are amended, and subsections (28) through (32) are	8.30
4	added to said section, to read:	
5	320.01 Definitions, general.--As used in the Florida	8.31
6	Statutes, except as otherwise provided, the term:	8.32
7	(9) "Truck" means any motor vehicle <u>with a net vehicle</u>	1:1us
8	<u>weight of 5,000 pounds or less and which is designed or used</u>	8.35
9	principally for the carriage of goods and includes a motor	8.37
10	vehicle to which has been added a cabinet box, a platform, a	8.38
11	rack, or other equipment for the purpose of carrying goods	
12	other than the personal effects of the passengers.	8.39
13	(10) "Commercial truck" means any motor vehicle <u>with a</u>	1:1us
14	<u>net vehicle weight of more than 5,000 pounds, which is</u>	8.41
15	<u>registered on the basis of gross vehicle weight in accordance</u>	
16	<u>with s. 320.08(4), and which is designed or used for the</u>	8.42
17	<u>carriage of goods or designed or equipped with a connecting</u>	8.43
18	<u>device for the purpose of drawing a trailer that is attached</u>	
19	<u>or coupled thereto by means of such connecting device and</u>	8.44
20	<u>includes any such motor vehicle to which has been added a</u>	
21	<u>cabinet box, a platform, a rack, or other equipment for the</u>	8.45
22	<u>purpose of carrying goods other than the personal effects of</u>	8.46
23	<u>the passengers.</u>	
24	(11) (10) "Truck tractor" means a motor vehicle which	1:1us
25	has four or more wheels and is designed and equipped with a	8.49
26	fifth wheel for the primary purpose of drawing a semitrailer	8.50
27	that is attached or coupled thereto by means of such fifth	8.51
28	wheel and which has no provision for carrying loads	
29	independently.	
30	(12) (11) "Gross vehicle weight" means:	8.53
31		

1	<u>(a) The gross weight of a commercial truck, including</u>	1:lus
2	<u>the gross weight of any trailer coupled thereto. The gross</u>	8.55
3	<u>vehicle weight is calculated by adding to the gross weight of</u>	
4	<u>the commercial truck the gross weight of the trailer, which is</u>	8.56
5	<u>the maximum gross weight as declared by the owner or person</u>	8.57
6	<u>applying for registration.</u>	
7	<u>(b) The gross vehicle weight of a truck tractor and</u>	1:lus
8	<u>semitrailer combination and is calculated by adding to the net</u>	8.59
9	<u>weight of the truck tractor the gross weight of the</u>	8.61
10	<u>semitrailer, which is the maximum gross weight as declared by</u>	8.62
11	<u>the owner or person applying for registration; such vehicles</u>	
12	<u>are together by means of a fifth-wheel arrangement whereby</u>	8.64
13	<u>part of the weight of the semitrailer and load rests upon the</u>	8.65
14	<u>truck tractor.</u>	
15	<u>(13)†‡2) "Passenger," or any abbreviation thereof,</u>	1:lus
16	<u>does not include a driver.</u>	8.68
17	<u>(14)†‡3) "Private use" means the use of any vehicle</u>	1:lus
18	<u>which is not properly classified as a for-hire vehicle.</u>	8.71
19	<u>(15)†‡4)(a) "For-hire vehicle" means any motor</u>	1:lus
20	<u>vehicle, when used for transporting persons or goods for</u>	8.74
21	<u>compensation; let or rented to another for consideration;</u>	8.75
22	<u>offered for rent or hire as a means of transportation for</u>	8.76
23	<u>compensation; advertised in a newspaper or generally held out</u>	8.77
24	<u>as being for rent or hire; used in connection with a travel</u>	
25	<u>bureau; or offered or used to provide transportation for</u>	8.78
26	<u>persons solicited through personal contact or advertised on a</u>	8.79
27	<u>"share-expense" basis. When goods or passengers are</u>	8.81
28	<u>transported for compensation in a motor vehicle outside a</u>	8.82
29	<u>municipal corporation of this state, or when goods are</u>	
30	<u>transported in a motor vehicle not owned by the person owning</u>	8.83
31	<u>the goods, such transportation is "for hire." The carriage of</u>	9.1

1	goods and other personal property in a motor vehicle by a	9.2
2	corporation or association for its stockholders, shareholders,	9.3
3	and members, cooperative or otherwise, is transportation "for	1:qq
4	hire."	
5	(b) The following are not included in the term "for-	9.5
6	hire vehicle": a motor vehicle used for transporting school	9.7
7	children to and from school under contract with school	
8	officials; a hearse or ambulance when operated by a licensed	9.8
9	embalmer or mortician or his agent or employee in this state;	9.9
10	a motor vehicle used in the transportation of agricultural or	9.10
11	horticultural products or in transporting agricultural or	9.12
12	horticultural supplies direct to growers or the consumers of	9.13
13	such supplies or to associations of such growers or consumers;	
14	a motor vehicle temporarily used by a farmer for the	9.14
15	transportation of agricultural or horticultural products from	9.15
16	any farm or grove to a packinghouse or to a point of shipment	9.16
17	by a transportation company; or a motor vehicle not exceeding	9.17
18	1 1/2 tons under contract with the Government of the United	9.18
19	States to carry United States mail, provided such vehicle is	
20	not used for commercial purposes.	9.19
21	<u>(16)</u> (15) "Road" means the entire width between the	1:lus
22	boundary lines of every way or place of whatever nature when	9.21
23	any part thereof is open to the use of the public for purposes	9.23
24	of vehicular traffic.	
25	<u>(17)</u> (16) "Motor-driven cycle" means any motorcycle,	9.25
26	including any motor scooter, and any bicycle propelled by a	9.26
27	helper motor with a displacement in excess of 50 cubic	9.27
28	centimeters.	9.28
29	<u>(18)</u> (17) "Brake horsepower" means the actual unit of	9.30
30	torque developed per unit of time at the output shaft of an	
31	engine, as measured by a dynamometer.	9.31

1	<u>(19)</u> (18) "Department" means the Department of Highway	9.34
2	Safety and Motor Vehicles.	
3	<u>(20)</u> (19) "Registration period" means a period of 12	1:lus
4	months during which a motor vehicle or mobile home	9.36
5	registration is valid.	9.37
6	<u>(21)</u> (20) "Marine boat trailer dealer" means any person	1:lus
7	engaged in:	9.39
8	(a) The business of buying, selling, manufacturing, or	9.40
9	dealing in trailers specifically designed to be drawn by	9.41
10	another vehicle and used for the transportation on land of	9.42
11	vessels, as defined in s. 327.02; or	
12	(b) The offering or displaying of such trailers for	9.44
13	sale.	
14	<u>(22)</u> (21) "Renewal period" means a period of 30 days	1:lus
15	during which renewal of a motor vehicle registration or mobile	9.47
16	home registration is required, except as otherwise provided by	
17	law.	9.48
18	<u>(23)</u> (22) "Golf cart" means a motor vehicle designed	1:lus
19	and manufactured for operation on a golf course for sporting	9.52
20	or recreational purposes.	
21	<u>(24)</u> (23) "Apportioned motor vehicle" means any motor	1:lus
22	vehicle which is required to be registered, or with respect to	9.56
23	which an election has been made to register it, under the	9.58
24	International Registration Plan.	
25	<u>(25)</u> (24) "International Registration Plan" means a	1:lus
26	registration reciprocity agreement among states of the United	9.61
27	States and provinces of Canada providing for payment of	
28	license fees on the basis of fleet miles operated in various	9.62
29	jurisdictions.	
30	<u>(26)</u> (25) "Apportionable vehicle" means any vehicle,	9.64
31	except recreational vehicles, vehicles displaying restricted	9.65

1	plates, city pick-up and delivery vehicles, buses used in	
2	transportation of chartered parties, and government-owned	9.66
3	vehicles, which is used or intended for use in two or more	9.67
4	member jurisdictions that allocate or proportionally register	
5	vehicles and which is used for the transportation of persons	9.69
6	for hire or is designed, used, or maintained primarily for the	9.70
7	transportation of property and:	
8	(a) Is a power unit having a gross vehicle weight in	9.72
9	excess of 26,000 pounds;	
10	(b) Is a power unit having three or more axles,	9.74
11	regardless of weight; or	
12	(c) Is used in combination, when the weight of such	9.76
13	combination exceeds 26,000 pounds gross vehicle weight.	
14		
15	Vehicles, or combinations thereof, having a gross vehicle	9.77
16	weight of 26,000 pounds or less and two-axle vehicles may be	9.78
17	proportionally registered.	
18	(27) (26) <u>"Commercial motor vehicle" means any vehicle</u>	1:lus
19	which is not owned or operated by a governmental entity, which	9.82
20	uses special fuel or motor fuel on the public highways, and	
21	which has a gross vehicle weight in excess of 26,000 pounds,	9.83
22	or has three or more axles regardless of weight, or is used in	10.1
23	combination when the weight of such combination exceeds 26,000	
24	pounds gross vehicle weight.	10.2
25	<u>(28) "Interstate" means vehicle movement between or</u>	1:lus
26	<u>through two or more states.</u>	10.4
27	<u>(29) "Intrastate" means vehicle movement from one</u>	1:lus
28	<u>point within a state to another point within the same state.</u>	10.6
29	<u>(30) "Person" means and includes natural persons,</u>	1:lus
30	<u>corporations, copartnerships, firms, companies, agencies or</u>	10.7
31	<u>associations, singular or plural.</u>	

1	<u>(31) "Registrant" means a person in whose name or</u>	1:1us
2	<u>names a vehicle is properly registered.</u>	10.9
3	<u>(32) "Motor carrier" means any person owning,</u>	1:1us
4	<u>controlling, operating, or managing any motor vehicle used to</u>	10.11
5	<u>transport persons or property over any public highway.</u>	
6	Section 21. Paragraphs (a) and (d) of subsection (5)	10.12
7	of section 320.02, Florida Statutes, 1986 Supplement, are	10.14
8	amended, and paragraph (e) is added to said subsection, to	10.15
9	read:	
10	320.02 Registration required; application for	10.16
11	registration; forms.--	
12	(5)(a) Proof that personal injury protection benefits	10.17
13	have been purchased when required under s. 627.733 <u>and proof</u>	10.18
14	<u>that combined bodily liability insurance and property damage</u>	10.19
15	<u>liability insurance have been purchased when required under s.</u>	10.20
16	<u>627.7415 shall be provided in the manner prescribed by law by</u>	
17	the applicant at the time of application for registration of	10.21
18	any motor vehicle owned as defined in s. 627.732. The issuing	10.22
19	agent shall refuse to issue registration if such proof of	
20	purchase is not provided. Insurers shall furnish uniform	10.23
21	proof-of-purchase cards in a form prescribed by the	
22	department. The card shall contain a statement notifying the	10.24
23	applicant of the penalty specified in s. 316.646(4). The card	10.26
24	or insurance policy, insurance policy binder, or certificate	10.27
25	of insurance or a photocopy of any of these; an affidavit	10.29
26	containing the name of the insured's insurance company, the	10.30
27	insured's policy number, and the make and year of the vehicle	10.31
28	insured; or such other proof as may be prescribed by the	10.32
29	department shall constitute sufficient proof of purchase. If	10.33
30	an affidavit is provided as proof, it shall be in	10.35
31	substantially the following form:	

1	Under penalty of perjury, I ...(Name of insured)... do hereby	10.36
2	certify that I have ...(Personal Injury Protection or	10.37
3	Liability)... Insurance currently in effect with ...(Name of	10.38
4	insurance company)... under ...(policy number)... covering	10.39
5	...(make and year of vehicle).... ...(Signature of	10.41
6	Insured)...	
7		
8	Such affidavit shall include the following warning:	10.42
9		
10	WARNING: GIVING FALSE INFORMATION IN ORDER TO OBTAIN A	10.44
11	VEHICLE REGISTRATION CERTIFICATE IS A CRIMINAL OFFENSE UNDER	10.46
12	FLORIDA LAW. ANYONE GIVING FALSE INFORMATION ON THIS	10.48
13	AFFIDAVIT IS SUBJECT TO PROSECUTION.	
14		
15	When an application is made through a licensed motor vehicle	10.49
16	dealer as required in s. 319.23, the original or a photostatic	10.51
17	copy of such card, insurance policy, insurance policy binder,	10.52
18	or certificate of insurance or the original affidavit from the	10.54
19	insured shall be forwarded by the dealer to the tax collector	
20	of the county or the Department of Highway Safety and Motor	10.55
21	Vehicles for processing. By executing the aforesaid	10.56
22	affidavit, no licensed motor vehicle dealer will be liable in	
23	damages for any inadequacy, insufficiency, or falsification of	10.58
24	any statement contained therein. A card shall also indicate	10.59
25	the existence of any bodily injury liability insurance	10.60
26	voluntarily purchased.	
27	(d) The verifying of proof of personal injury	10.61
28	protection <u>insurance, proof of combined bodily liability</u>	10.62
29	<u>insurance and property damage liability insurance,</u> or proof of	
30	financial responsibility insurance and the issuance or failure	10.65
31	to issue the motor vehicle registration under the provisions	

1	of this chapter may not be construed in any court as a	10.66
2	warranty of the reliability or accuracy of the evidence of	10.67
3	such proof. Neither the department nor any tax collector is	10.69
4	liable in damages for any inadequacy, insufficiency,	10.70
5	falsification, or unauthorized modification of any item of the	10.71
6	proof of personal injury protection <u>insurance, proof of</u>	
7	<u>combined bodily liability insurance and property damage</u>	10.72
8	<u>liability insurance, or proof of financial responsibility</u>	
9	insurance either prior to, during, or subsequent to the	10.74
10	verification of the proof. The issuance of a motor vehicle	10.75
11	registration does not constitute prima facie evidence or a	10.76
12	presumption of insurance coverage.	
13	<u>(e) The department shall suspend the registration,</u>	11.1us
14	<u>issued under this chapter or s. 207.004(1), of a motor carrier</u>	10.78
15	<u>who operates a commercial motor vehicle or permits it to be</u>	
16	<u>operated in this state during the registration period without</u>	10.79
17	<u>having in full force and effect liability insurance, a surety</u>	10.80
18	<u>bond, or a valid self-insurance certificate that complies with</u>	
19	<u>the provisions of this section. The liability insurance</u>	10.82
20	<u>policy or surety bond may not be canceled on less than 30</u>	
21	<u>days' written notice by the insurer to the department, such 30</u>	10.83
22	<u>days' notice to commence from the date notice is received by</u>	10.84
23	<u>the department.</u>	
24	Section 22. Effective September 1, 1988, subsections	11.1
25	(1) and (5) of section 320.055, Florida Statutes, 1986	
26	Supplement, are amended to read:	11.2
27	320.055 Registration periods; renewal periods.--The	11.3
28	following registration periods and renewal periods are	11.4
29	established:	11.5
30	(1) For a motor vehicle subject to registration under	11.5
31	s. 320.08(1), (2), (3)(a), (b), (c), (d) , or (e) ,	11.6

1	(5)(b), (c), (d), or (e), (6)(a), (7), (8), or (9) and owned	11.7
2	by a natural person, the registration period begins the first	11.9
3	day of the birth month of the owner and ends the last day of	
4	the month immediately preceding the owner's birth month in the	11.10
5	succeeding year. If such vehicle is registered in the name of	11.11
6	more than one person, the birth month of the person whose name	11.12
7	first appears on the registration shall be used to determine	
8	the registration period. For a vehicle subject to this	11.13
9	registration period, the renewal period is the 30-day period	
10	ending at midnight on the vehicle owner's date of birth.	11.14
11	(5) For a vehicle subject to registration under sr	11.15
12	320.08(3)(d) and for a vehicle subject to registration under	11.17
13	s. 320.08(4), (5)(a), or (6)(b), the registration period	11.20
14	begins December 1 and ends November 30. For a vehicle subject	11.21
15	to this registration period, the renewal period is the 31-day	
16	period beginning December 1. Beginning June 1, 1985, these	11.25
17	vehicles subject to registration under sr 320.08(3)(d) shall	
18	be registered for a 6-month period ending November 30, 1985.	11.25
19	Thereafter, all such registrations shall be annual beginning	11.26
20	December 1 and ending November 30.	11.27
21	Section 23. Effective September 1, 1988, paragraph (a)	11.28
22	of subsection (3) of section 320.06, Florida Statutes, is	11.29
23	amended to read:	11.30
24	320.06 Registration certificates, license plates, and	11.31
25	validation stickers generally.--	11.32
26	(3)(a) Registration license plates shall be of metal	11.33
27	specially treated with a retroreflective material, as	11.34
28	specified by the department. The registration license plate	11.36
29	is designed to increase nighttime visibility and legibility	11.37
30	and shall be at least 6 inches wide and not less than 12	11.38
31	inches in length, unless a plate with reduced dimensions is	11.39

1	deemed necessary by the department to accommodate motorcycles,	11.40
2	mopeds, or similar smaller vehicles. Validation stickers	11.41
3	shall be treated with a retroreflective material, shall be of	11.42
4	such size as specified by the department, and shall adhere to	
5	the license plate. The registration license plate shall be	11.45
6	imprinted with a combination of bold letters and numerals or	
7	numerals, not to exceed seven digits, to identify the	11.46
8	registration license plate number. The license plate shall	11.49
9	also be imprinted with the word "Florida" at the top and the	11.50
10	name of the county in which it is sold at the bottom, except	
11	that apportioned license plates shall have the word	11.51
12	"apportioned" at the bottom in place of the county name.	11.52
13	<u>License plates issued for vehicles taxed under the provisions</u>	11.53
14	<u>of s. 320.08(3)(d), (4)(m), (5)(b), (c) or (d), (12), or (14)</u>	11.54
15	<u>shall be imprinted with the word "Florida" at the top and the</u>	11.55
16	<u>word "Restricted" at the bottom.</u>	11.56
17	Section 24. Subsection (8) is added to section	11.57
18	320.0609, Florida Statutes, to read:	
19	320.0609 Transfer and exchange of registration license	11.58
20	plates; transfer fee.--	11.59
21	<u>(8) The refund provisions of this section do not apply</u>	11.60
22	<u>to vehicles registered under the International Registration</u>	11.61
23	<u>Plan, except in cases of overpayment or duplicate</u>	
24	<u>registration. In these circumstances, only the portion of</u>	11.63
25	<u>license tax retained by this state may be refunded if the</u>	11.64
26	<u>amount is \$10 or more.</u>	
27	Section 25. Paragraph (b) of subsection (4) of section	11.64
28	320.07, Florida Statutes, 1986 Supplement, is amended to read:	11.65
29	320.07 Expiration of registration; annual renewal	11.66
30	required; penalties.--	
31	(4)	11.67

1	(b) A person who has been assessed a penalty pursuant	11.67
2	to s. 316.545(2)(b) for failure to have a valid vehicle	11.68
3	registration certificate is not subject to the delinquent fee	
4	authorized by this subsection <u>if such person obtains a valid</u>	11.69
5	<u>registration certificate within 10 working days after such</u>	11.70
6	<u>penalty was assessed.</u> The official receipt authorized by s.	11.71
7	316.545(6) constitutes proof of payment of the penalty	
8	authorized in s. 316.545(2)(b).	11.72
9	Section 26. Effective September 1, 1988, section	11.73
10	320.0706, Florida Statutes, 1986 Supplement, is amended to	
11	read:	11.74
12	320.0706 Display of license plates on trucks.--The	11.75
13	owner of any <u>commercial</u> truck of <u>gross vehicle</u> net weight of	11.77
14	<u>26,000</u> more than 10,000 pounds or <u>more</u> any-truck-tractor shall	11.78
15	display the registration license plate on <u>both</u> the front <u>and</u>	11.81
16	<u>rear</u> of the truck in conformance with all the requirements of	11.82
17	s. 316.605 that do not conflict with this section. <u>However,</u>	1:1us
18	<u>the owner of a truck tractor shall be required to display the</u>	
19	<u>registration license plate only on the front of such vehicle.</u>	12.1
20	Section 27. Subsection (4) is added to section	12.2
21	320.0715, Florida Statutes, 1986 Supplement, to read:	12.3
22	320.0715 International Registration Plan; motor	12.4
23	carrier services; retention of records.--	12.5
24	<u>(4) Each motor carrier registered under the</u>	1:1us
25	<u>International Registration Plan shall maintain and keep, for a</u>	12.7
26	<u>period of 4 years, pertinent records and papers as may be</u>	
27	<u>required by the department for the reasonable administration</u>	12.8
28	<u>of this chapter.</u>	
29	Section 28. Effective September 1, 1988, subsections	12.9
30	(3), (4), (7), and (8), and paragraph (b) of subsection (5) of	12.10
31	section 320.08, Florida Statutes, are amended to read:	12.12

1	320.08 License taxes.--Except as otherwise provided	12.13
2	herein, there are hereby levied and imposed annual license	12.14
3	taxes for the operation of motor vehicles and mobile homes, as	12.16
4	defined in s. 320.01, and mopeds, as defined in s. 316.003(2),	12.17
5	which shall be paid to and collected by the department or its	12.18
6	agent upon the registration or renewal of registration of the	
7	following:	12.19
8	(3) TRUCKS.--	12.19
9	(a) Net weight of less than 2,000 pounds: \$14.50	12.22
10	flat.	12.23
11	(b) Net weight of 2,000 pounds or more, but not more	12.24
12	than 3,000 pounds: \$22.50 flat.	12.25
13	(c) Net weight more than 3,000 pounds, but not more	12.26
14	than 5,000 pounds: \$32.50 flat.	12.28
15	(d)--Net-weight-more-than-5,000-pounds--\$10-flat-plus	12.29
16	\$1.10-per-cwt-	12.30
17	<u>(d)(e)</u> A truck defined as a "goat," or any other	1:qq
18	vehicle when used in the field by a farmer or in the woods for	12.34
19	the purpose of harvesting a crop, including naval stores,	12.35
20	during such harvesting operations, and which is not	12.36
21	principally operated upon the roads of the state: \$7.50 flat.	12.37
22	A "goat" is a motor vehicle designed, constructed, and used	12.38
23	principally for the transportation of citrus fruit within	12.39
24	citrus groves.	
25	<u>(e)(f)</u> An antique truck: \$7.50 flat. An "antique	12.41
26	truck" is any truck with a net weight of not more than 3,000	12.42
27	pounds manufactured more than 20 years prior to the current	12.44
28	date and equipped with an engine manufactured more than 20	
29	years prior to the current date or an engine manufactured to	12.46
30	the specifications of the original engine.	
31		

1	(4) <u>COMMERCIAL TRUCKS, TRUCK TRACTORS, FEES ACCORDING</u>	12.47
2	<u>TO GROSS VEHICLE WEIGHT AND NET WEIGHT ON CERTAIN COMMERCIAL</u>	12.48
3	<u>TRUCKS.--</u>	12.49
4	<u>(a) Gross vehicle weight of 5,001 pounds or more, but</u>	1:lus
5	<u>less than 6,000 pounds: \$45 flat.</u>	12.50
6	<u>(b) Gross vehicle weight of 6,000 pounds or more, but</u>	12.51
7	<u>less than 8,000 pounds: \$65 flat.</u>	
8	<u>(c) Gross vehicle weight of 8,000 pounds or more, but</u>	12.52
9	<u>less than 10,000 pounds: \$76 flat.</u>	
10	<u>(d) Gross vehicle weight of 10,000 pounds or more, but</u>	12.53
11	<u>less than 15,000 pounds: \$87 flat.</u>	12.54
12	<u>(e) Gross vehicle weight of 15,000 pounds or more, but</u>	1:lus
13	<u>less than 20,000 pounds: \$131 flat.</u>	12.55
14	<u>(f) Gross vehicle weight of 20,000 pounds or more, but</u>	12.56
15	<u>less than 26,000 pounds: \$186 flat.</u>	
16	<u>(g) Gross vehicle weight of 26,000 pounds or more, but</u>	12.57
17	<u>less than 35,000 pounds: \$240 flat.</u>	
18	(a)--Gross vehicle weight less than 35,000 pounds--\$240	12.59
19	flat.	
20	<u>(h)(b) Gross vehicle weight of 35,000 pounds or more,</u>	12.60
21	<u>but less than 44,000 pounds: \$300 flat.</u>	12.62
22	<u>(i)(c) Gross vehicle weight of 44,000 pounds or more,</u>	12.63
23	<u>but less than 55,000 53,000 pounds: \$572 flat.</u>	12.65
24	<u>(j)(d) Gross vehicle weight of 55,000 53,000 pounds or</u>	1:lus
25	<u>more, but less than 62,000 pounds: \$678 flat.</u>	12.69
26	<u>(k)(e) Gross vehicle weight of 62,000 pounds or more,</u>	12.70
27	<u>but less than 72,000 pounds: \$800 \$979 flat.</u>	1:lus
28	<u>(l) Gross vehicle weight of 72,000 pounds or more:</u>	1:lus
29	<u>\$979 flat.</u>	
30		
31		

1	(f) --Trucks-registered-under-sr-320,0715-with-a-net	12.73
2	weight-of-more-than-5,000-pounds-or-three-axes-or-more	12.74
3	regardless-of-weight;--\$10-flat-plus-\$1.10-per-cwt.	12.75
4	<u>(m)</u> However, A truck tractor used exclusively for	12.76
5	hauling forestry products within a 150-mile radius of its home	12.77
6	address shall, notwithstanding the declared gross vehicle	12.78
7	weight, be eligible for a license plate for a fee of \$240	
8	flat.	
9	(5) SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE	12.79
10	WEIGHT; SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.--	12.80
11	(b) A motor vehicle equipped with machinery and	12.81
12	designed for the exclusive purpose of well drilling,	12.83
13	excavation, construction, spraying, or similar <u>activity, and</u>	
14	<u>which is not designed or used to transport loads other than</u>	12.84
15	<u>the machinery described above over public roads: \$32.50 flat.</u>	13.2
16	(7) TRAILERS AND-SEMITRAILERS FOR PRIVATE USE.--	13.3
17	(a) Any trailer or-semitrailer weighing 500 pounds or	13.5
18	less: \$5 flat per year or any part thereof.	13.7
19	(b) Net weight over 500 pounds: \$2.50 flat plus 75	13.10
20	cents per cwt.	
21	(8) TRAILERS AND-SEMITRAILERS FOR HIRE.--	13.10
22	(a) Net weight under 2,000 pounds: \$2.50 flat plus \$1	13.12
23	per cwt.	
24	(b) Net weight 2,000 pounds or more: \$10 flat plus \$1	13.15
25	per cwt.	
26	Section 29. Effective September 1, 1988, subsection	13.16
27	(1) of section 320.0843, Florida Statutes, is amended to read:	13.17
28	320.0843 License plates for wheelchair users.--	13.18
29	(1) Any owner or lessee of a motor vehicle who resides	13.19
30	in this state and is permanently confined to a wheelchair,	
31	upon application to the department accompanied by competent	13.22

1	and appropriate proof of disability, and upon payment of the	
2	license tax for a motor vehicle registered under s. 320.08(2),	13.24
3	(3)(a), (b), (c), or (e)(f) , (6)(a), or (9)(c) or (d), shall	13.26
4	be issued a license plate as provided by s. 320.06 which, in	
5	lieu of the serial number prescribed by s. 320.06, shall be	13.27
6	stamped with the international wheelchair user symbol after	13.28
7	the serial number of the license plate.	
8	Section 30. Effective September 1, 1988, section	13.29
9	320.105, Florida Statutes, is amended to read:	
10	320.105 Golf carts; exemption.--Golf carts, as defined	13.30
11	in s. <u>320.01</u> sr-320-01+22 , when operated in accordance with	13.31
12	s. 316.212, are exempt from provisions of this chapter which	13.33
13	require the registration of vehicles or the display of license	
14	plates.	
15	Section 31. Effective September 1, 1988, section	13.34
16	320.14, Florida Statutes, is amended to read:	
17	320.14 Fractional license tax.--	13.35
18	(1) Any truck, truck tractor, motor vehicle for hire	13.37
19	taxed under s. 320.08(6)(b), or trailer or-semitrailer taxed	13.38
20	under s. 320.08(7)(b) which is registered during the first 3	13.39
21	months of any registration period and which had been	13.40
22	registered in this state during the previous registration	13.41
23	period shall be charged the full license tax amount for such	13.42
24	registration period, as provided in ss. 320.07 and 320.08.	13.43
25	(2)(a) Any truck, truck tractor, motor vehicle for	13.43
26	hire taxed under s. 320.08(6)(b), or trailer or-semitrailer	13.44
27	taxed under s. 320.08(7)(b) which is registered during the	13.45
28	first month of any registration period and which had not been	13.46
29	registered or subject to registration in this state during the	13.47
30	previous registration period shall be charged the full license	13.48
31		

1	tax amount for such registration period as provided in ss.	13.49
2	320.07 and 320.08.	
3	(b) Any such truck, truck tractor, motor vehicle for	13.49
4	hire taxed under s. 320.08(6)(b), or trailer or-semitrailer	13.51
5	taxed under s. 320.08(7)(b) which is registered during the	
6	second month of such registration period or thereafter and	13.52
7	which had not been subject to registration for such period	
8	before that time shall be charged for such registration at the	13.53
9	rate of one-twelfth of the annual license tax amount for the	13.54
10	month of registration and one-twelfth of the annual tax amount	13.55
11	for each month of the registration period succeeding the month	13.56
12	of registration, as provided in ss. 320.07 and 320.08;	13.57
13	however, no license plate may be issued for less than \$5,	13.58
14	except when otherwise expressly provided.	
15	(3)(a) Any motor vehicle other than a truck, truck	13.59
16	tractor, motor vehicle for hire taxed under s. 320.08(6)(b),	
17	<u>or</u> trailer, or-semitrailer which is registered during the	13.62
18	first 6 months of a registration period and which was not	13.63
19	subject to registration before that time shall be charged for	13.64
20	such registration the full license tax amount for such	
21	registration period, as provided in ss. 320.07 and 320.08.	13.66
22	(b) Any motor vehicle other than a truck, truck	13.67
23	tractor, motor vehicle for hire taxed under s. 320.08(6)(b),	13.68
24	<u>or</u> trailer, or-semitrailer which is registered during the	13.69
25	seventh, eighth, or ninth month of the registration period and	
26	which was not subject to registration before that time shall	13.71
27	be charged for such registration one-half of the annual rate,	13.72
28	as provided in s. 320.08. However, no license plate may be	13.74
29	issued for less than \$5, except when otherwise expressly	13.75
30	provided.	13.76
31		

1	(c) Any motor vehicle other than a truck, truck	13.77
2	tractor, motor vehicle for hire taxed under s. 320.08(6)(b),	13.78
3	or trailer, or-semitrailer, as hereinbefore specified, which	13.79
4	is registered during the 10th month of the registration period	13.81
5	or thereafter and which was not subject to registration before	
6	that time shall be charged for such registration one-fourth of	13.84
7	the annual rate as provided in s. 320.08. However, no license	14.2
8	plate may be issued for less than \$5, except when otherwise	14.3
9	expressly provided.	14.4
10	Section 32. Section 320.405, Florida Statutes, is	14.5
11	created to read:	
12	<u>320.405 International Registration Plan; inspection of</u>	1:lus
13	<u>records; hearings.--</u>	14.7
14	<u>(1) The department, or any authorized agent thereof,</u>	1:lus
15	<u>is authorized to examine the records, books, papers, and</u>	14.9
16	<u>equipment of any motor carrier that are deemed necessary to</u>	
17	<u>verify the truth and accuracy of any statement or report and</u>	14.10
18	<u>ascertain whether the tax imposed by s. 320.08(4) and (5) has</u>	
19	<u>been paid.</u>	
20	<u>(2) The department or any of its duly authorized</u>	1:lus
21	<u>agents shall have the power in the enforcement of the</u>	14.12
22	<u>provisions of this chapter to hold hearings, administer oaths</u>	
23	<u>to witnesses, and take the sworn testimony of any person and</u>	14.13
24	<u>cause it to be transcribed into writing; for such purposes,</u>	14.14
25	<u>the department shall be authorized to issue subpoenas and</u>	
26	<u>subpoenas duces tecum and conduct such investigations as it</u>	14.15
27	<u>deems necessary.</u>	
28	<u>(3) If any person unreasonably refuses access to such</u>	1:lus
29	<u>records, books, papers, other documents, or equipment, or if</u>	14.17
30	<u>any person fails or refuses to obey such subpoenas duces tecum</u>	
31	<u>or to testify, except for lawful reasons, before the</u>	14.18

1	<u>department or any of its authorized agents, the department</u>	14.19
2	<u>shall certify the names and facts to the clerk of the circuit</u>	
3	<u>court of any county; and the circuit court shall enter such</u>	14.20
4	<u>order against such person in the premises as the enforcement</u>	
5	<u>of this chapter requires.</u>	14.21
6	<u>(4) In any action or proceeding for the collection of</u>	1:lus
7	<u>the tax and penalties or interest imposed in connection</u>	14.23
8	<u>therewith, an assessment by the department of the amount of</u>	
9	<u>the tax, penalties, or interest due shall be prima facie</u>	14.24
10	<u>evidence of the claim of the state; and the burden of proof</u>	14.25
11	<u>shall be upon the person charged to show that the assessment</u>	
12	<u>was incorrect and contrary to law.</u>	14.26
13	Section 33. Section 320.406, Florida Statutes, is	14.27
14	created to read:	
15	<u>320.406 Estimate of amount of tax due and unpaid.--</u>	1:lus
16	<u>(1) Whenever any motor carrier neglects or refuses to</u>	1:lus
17	<u>make and file any report for any reporting period as required</u>	14.29
18	<u>by this chapter or files an incorrect or fraudulent report, or</u>	
19	<u>is in default in the payment of any taxes and penalties</u>	14.30
20	<u>thereon payable under this chapter, the department, after</u>	14.31
21	<u>giving at least 10 days' notice to the motor carrier, shall,</u>	
22	<u>from any information it may be able to obtain from its office</u>	14.32
23	<u>or elsewhere, estimate the number of miles driven with respect</u>	14.33
24	<u>to which the motor carrier has become liable for taxes due</u>	
25	<u>under this chapter including taxes due to the applicable</u>	14.34
26	<u>International Registration Plan member jurisdiction and the</u>	
27	<u>amount of taxes due and payable thereon, to which sum shall be</u>	14.35
28	<u>added the penalties and interest required under this chapter.</u>	14.36
29	<u>(2) In any action or proceeding for the collection of</u>	1:lus
30	<u>the tax and any penalties or interest imposed in connection</u>	14.38
31	<u>therewith, an assessment by the department in the amount of</u>	

1	<u>the tax due and the interest or penalties due to the state</u>	14.39
2	<u>shall constitute prima facie evidence of the claim of the</u>	14.40
3	<u>state; and the burden of proof shall be upon the motor carrier</u>	
4	<u>to show that the assessment was incorrect or contrary to law.</u>	14.41
5	Section 34. Section 320.407, Florida Statutes, is	14.42
6	created to read:	
7	<u>320.407 Suits for collection of unpaid taxes,</u>	14.43
8	<u>penalties, and interest.--Upon demand of the department, the</u>	
9	<u>Department of Legal Affairs or the state attorney for a</u>	14.44
10	<u>judicial circuit shall bring appropriate actions, in the name</u>	
11	<u>of the state or in the name of the Department of Highway</u>	14.45
12	<u>Safety and Motor Vehicles in the capacity of its office, for</u>	14.46
13	<u>the recovery of taxes, penalties, and interest due from any</u>	
14	<u>motor carrier under this chapter; and judgment shall be</u>	14.47
15	<u>rendered for the amount so found to be due together with</u>	
16	<u>costs. However, if it shall be found as a fact that a</u>	14.48
17	<u>violation of this chapter was willful on the part of any motor</u>	14.49
18	<u>carrier, judgment shall be rendered for double the amount of</u>	
19	<u>the tax found to be due with costs. The department may employ</u>	14.51
20	<u>an attorney-at-law to institute and prosecute proper</u>	
21	<u>proceedings to enforce payment of the taxes, penalties, and</u>	14.52
22	<u>interest provided for by this chapter and may fix the</u>	
23	<u>compensation for the services of such attorney-at-law.</u>	14.53
24	Section 35. Section 320.408, Florida Statutes, is	14.54
25	created to read:	
26	<u>320.408 Departmental warrant for collection of unpaid</u>	14.55
27	<u>taxes and penalties due from motor carriers.--</u>	14.56
28	<u>(1) Upon the determination of the amount of unpaid</u>	14.57
29	<u>taxes and penalties due from a motor carrier, the department</u>	14.58
30	<u>may issue a warrant, under its official seal, directed to the</u>	
31	<u>sheriff of any county of the state, commanding the sheriff to</u>	14.59

1	<u>levy upon and sell the goods and chattels of such motor</u>	14.60
2	<u>carrier found within his jurisdiction for the payment of the</u>	
3	<u>amount of such delinquency, with the added penalties and</u>	14.61
4	<u>interest and the cost of executing the warrant and conducting</u>	14.62
5	<u>the sale, and to return such warrant to the department and pay</u>	
6	<u>the department the money collected by virtue thereof.</u>	14.63
7	<u>However, any surplus resulting from such sale after all</u>	14.64
8	<u>payments of costs, penalties, and delinquent taxes have been</u>	14.65
9	<u>made shall be returned to the defaulting motor carrier.</u>	
10	<u>(2) The sheriff to whom any such warrant is directed</u>	1:1us
11	<u>shall proceed upon the same in the same manner as prescribed</u>	14.67
12	<u>by law in respect to executions issued against goods and</u>	
13	<u>chattels upon judgment by the several circuit courts, except</u>	14.68
14	<u>as otherwise provided in this chapter.</u>	
15	<u>(3) In the event there is a contest or claim of any</u>	1:1us
16	<u>kind with reference to the property levied upon or the amount</u>	14.70
17	<u>of taxes, costs, or penalties due, such contest or claim shall</u>	
18	<u>be tried in the circuit court in and for the county in which</u>	14.71
19	<u>the warrant was executed, as nearly as may be in the same</u>	14.72
20	<u>manner and means as such contest or claim would have been</u>	
21	<u>tried in such court had the warrant originally issued upon a</u>	14.73
22	<u>judgment rendered by such court. The warrant issued as</u>	14.74
23	<u>provided in this section shall constitute prima facie evidence</u>	
24	<u>of the amount of taxes, interest, and penalties due to the</u>	14.75
25	<u>state by the motor carrier; and the burden of proof shall be</u>	14.76
26	<u>upon the motor carrier to show that the amounts or penalties</u>	
27	<u>were incorrect.</u>	
28	<u>(4) Nothing in this section shall be construed as</u>	1:1us
29	<u>forfeiting or waiving any rights to collect such taxes or</u>	14.78
30	<u>penalties by an action upon any bonds that may be filed with</u>	
31	<u>the department under the provisions of this chapter or by suit</u>	14.79

1	<u>or otherwise; and in case such suit, action, or other</u>	14.80
2	<u>proceeding is instituted for the collection of the tax, such</u>	
3	<u>suit, action, or other proceeding shall not be construed as</u>	14.81
4	<u>waiving any other right herein provided. Any civil proceeding</u>	14.82
5	<u>under this chapter shall not be construed as a waiver or as an</u>	
6	<u>estoppel in any criminal proceeding against a motor carrier</u>	14.83
7	<u>under this chapter.</u>	
8	Section 36. Section 320.409, Florida Statutes, is	14.84
9	created to read:	
10	<u>320.409 Tax lien on property.--If any motor carrier</u>	15.1
11	<u>liable for the tax imposed by this chapter neglects or refuses</u>	15.2
12	<u>to pay it, the amount of the tax, including any interest,</u>	
13	<u>penalty, or addition to the tax, with any cost that may accrue</u>	15.3
14	<u>in addition thereto, shall be a lien in favor of the state</u>	15.4
15	<u>upon all franchises, property, and rights to property, whether</u>	
16	<u>real or personal, then belonging to or thereafter acquired by</u>	15.5
17	<u>the motor carrier, whether the property is employed by the</u>	
18	<u>motor carrier in the prosecution of business or is in the</u>	15.6
19	<u>hands of an assignee, trustee, or receiver for the benefit of</u>	15.7
20	<u>creditors, from the date the taxes are due and payable. The</u>	15.8
21	<u>lien shall have priority over any lien or encumbrance</u>	
22	<u>whatsoever except the lien of other state taxes having</u>	15.9
23	<u>priority by law, and except that the lien shall not be valid</u>	
24	<u>as against any bona fide mortgagee, pledgee, judgment</u>	15.10
25	<u>creditor, or purchaser whose rights attached before the time</u>	
26	<u>when the department filed claim of lien in the office of the</u>	15.11
27	<u>clerk of the circuit court of the county where the principal</u>	15.12
28	<u>place of business of the motor carrier is located or, if the</u>	
29	<u>motor carrier has no principal place of business in the state,</u>	15.13
30	<u>in the office of the Department of State, for which no filing</u>	
31	<u>fee shall be required. The lien shall continue until the</u>	15.15

1	<u>amount of the tax, with any penalties and interest</u>	
2	<u>subsequently accruing, is paid or until the tax is barred</u>	15.16
3	<u>under chapter 95. The department may issue a certificate of</u>	15.17
4	<u>release of lien when the amount of the tax, with any penalties</u>	15.18
5	<u>and interest subsequently accruing thereon, has been satisfied</u>	
6	<u>by the motor carrier; and the motor carrier may record it with</u>	15.19
7	<u>the clerk of the circuit court of the county where the claim</u>	
8	<u>of lien was filed.</u>	15.20
9	Section 37. Section 320.411, Florida Statutes, is	15.21
10	created to read:	
11	<u>320.411 Officer's sale of property or franchise.--</u>	1:1us
12	<u>(1) No sheriff, receiver, assignee, master, or other</u>	1:1us
13	<u>officer shall sell the property or franchise of any motor</u>	15.23
14	<u>carrier for failure to pay taxes, penalties, or interest</u>	
15	<u>without first filing with the department a statement</u>	15.24
16	<u>containing the following information:</u>	
17	<u>(a) The name of the plaintiff or party at whose</u>	1:1us
18	<u>instance or upon whose account the sale is made.</u>	15.26
19	<u>(b) The name of the motor carrier whose property or</u>	1:1us
20	<u>franchise is to be sold.</u>	
21	<u>(c) The time and place of sale.</u>	1:1us
22	<u>(d) The nature of the property and the location of the</u>	1:1us
23	<u>same.</u>	
24	<u>(2) The department, after receiving notice as provided</u>	1:1us
25	<u>in subsection (1), shall furnish to the sheriff, receiver,</u>	15.31
26	<u>trustee, assignee, master, or other officer having charge of</u>	
27	<u>the sale a certified copy of all taxes, penalties, and</u>	15.32
28	<u>interest on file in the office of the department as liens</u>	15.33
29	<u>against such motor carrier and, in the event there are no such</u>	
30	<u>liens, a certificate showing that fact, which certified copy</u>	15.34
31	<u>or copies of certificate shall be publicly read by such</u>	

1	<u>officer at and immediately before the sale of the property or</u>	15.35
2	<u>franchise of such motor carrier.</u>	
3	Section 38. Section 320.412, Florida Statutes, is	15.36
4	created to read:	
5	<u>320.412 Department to furnish certificate of liens.--</u>	15.37
6	<u>The department shall furnish to any person applying therefor a</u>	15.38
7	<u>certificate showing the amount of all liens for tax,</u>	
8	<u>penalties, and interest that may be of record in the files of</u>	15.39
9	<u>the department against any motor carrier under the provisions</u>	15.40
10	<u>of this chapter.</u>	
11	Section 39. Section 320.413, Florida Statutes, is	15.41
12	created to read:	
13	<u>320.413 Discontinuance or transfer of business; change</u>	15.42
14	<u>of address.--</u>	
15	<u>(1) Whenever a person ceases to engage in business as</u>	15.43
16	<u>a motor carrier by reason of the discontinuance, sale, or</u>	
17	<u>transfer of the business of such person, he shall notify the</u>	15.44
18	<u>department in writing at least 10 days prior to the time the</u>	
19	<u>discontinuance, sale, or transfer takes effect. Such notice</u>	15.46
20	<u>shall give the date of discontinuance and, in the event of a</u>	
21	<u>sale or transfer of the business, the date thereof and the</u>	15.47
22	<u>name and address of the purchaser or transferee. All taxes</u>	15.48
23	<u>shall become due and payable concurrently with such</u>	
24	<u>discontinuance, sale, or transfer; and any such person shall,</u>	15.49
25	<u>concurrently with such discontinuance, sale, or transfer, make</u>	
26	<u>a report, pay all such taxes, interest, and penalties, and</u>	15.50
27	<u>surrender to the department the motor vehicle registration or</u>	15.51
28	<u>registrations issued to such person.</u>	
29	<u>(2) Unless notice has been given to the department as</u>	1:1us
30	<u>provided in subsection (1), such purchaser or transferee is</u>	15.53
31	<u>liable to the state for the amount of all taxes, penalties,</u>	

1	<u>and interest under the laws of this state accrued against the</u>	15.54
2	<u>person selling or transferring his business on the date of</u>	15.55
3	<u>such sale or transfer, but only to the extent of the value of</u>	
4	<u>the property and business thereby acquired from such motor</u>	15.56
5	<u>carrier.</u>	
6	<u>(3) Nothing in this section shall be construed as</u>	1:1us
7	<u>releasing the motor carrier so transferring or discontinuing</u>	15.58
8	<u>his business from liability for any taxes or for any interest</u>	
9	<u>or penalty due under the provisions of this chapter.</u>	15.59
10	<u>(4) Every motor carrier shall submit in writing to the</u>	1:1us
11	<u>department any change in address of his principal place of</u>	15.61
12	<u>business within 10 days after such change becomes effective.</u>	15.62
13	Section 40. Section 320.414, Florida Statutes, is	15.63
14	created to read:	
15	<u>320.414 Restraining and enjoining violation.--In a</u>	15.64
16	<u>suit or other proceeding instituted in any court of competent</u>	15.65
17	<u>jurisdiction in the name of the state by the Department of</u>	
18	<u>Legal Affairs or by a state attorney at the direction of the</u>	15.66
19	<u>department, any motor carrier who violates any of the</u>	15.67
20	<u>provisions of this chapter or who fails to pay the taxes and</u>	
21	<u>all interest and penalties due by him to the state or the</u>	15.68
22	<u>International Registration Plan under the provisions of this</u>	
23	<u>chapter may be restrained and enjoined from operating any</u>	15.69
24	<u>commercial motor vehicle within this state until such motor</u>	
25	<u>carrier has paid all of such taxes, interest, and penalties</u>	15.70
26	<u>due the state and has complied with the provisions of this</u>	15.71
27	<u>chapter. Any proceeding instituted under this section shall</u>	15.72
28	<u>not operate as a bar to the prosecution of any person guilty</u>	15.73
29	<u>of violating any of the criminal laws of the state.</u>	
30	Section 41. Section 320.415, Florida Statutes, is	15.74
31	created to read:	

1	<u>320.415 Authority to inspect vehicles and seize</u>	15.75
2	<u>property.--</u>	
3	<u>(1) As a part of their responsibilities when</u>	15.77
4	<u>inspecting commercial motor vehicles, the Department of</u>	15.78
5	<u>Highway Safety and Motor Vehicles, the Department of</u>	
6	<u>Agriculture and Consumer Services, and the Department of</u>	15.79
7	<u>Transportation shall ensure that all vehicles are in</u>	15.80
8	<u>compliance with the provisions of this chapter.</u>	15.81
9	<u>(2) Commercial motor vehicles owned or operated by any</u>	1:1us
10	<u>motor carrier who refuses to comply with this chapter may be</u>	15.83
11	<u>seized by authorized agents or employees of the Department of</u>	
12	<u>Highway Safety and Motor Vehicles, the Department of</u>	15.84
13	<u>Agriculture and Consumer Services, or the Department of</u>	16.1
14	<u>Transportation.</u>	16.2
15	Section 42. Section 320.416, Florida Statutes, is	16.3
16	created to read:	
17	<u>320.416 Cooperation of other state agencies in</u>	16.4
18	<u>administration of law.--The department is empowered to call on</u>	16.5
19	<u>any state agency, department, bureau, or board for any and all</u>	16.6
20	<u>information which, in its judgment, may be of assistance in</u>	
21	<u>administering or preparing for the administration of this</u>	16.7
22	<u>chapter, and such state agency, department, bureau, or board</u>	
23	<u>is authorized, directed, and required to furnish such</u>	16.8
24	<u>information.</u>	
25	Section 43. Section 320.417, Florida Statutes, is	16.9
26	created to read:	
27	<u>320.417 Foreclosure of liens.--The department may file</u>	1:1us
28	<u>an action in the name of the state to foreclose the liens</u>	16.10
29	<u>provided for in this chapter. The procedure shall be the same</u>	16.11
30	<u>as the procedure for foreclosure of mortgages on real estate.</u>	
31	<u>A certificate of the department setting forth the amount of</u>	16.12

1	<u>taxes due shall be prima facie evidence of the matter therein</u>	16.13
2	<u>contained. The action may be instituted at any time after the</u>	16.14
3	<u>lien becomes effective and before it is barred under chapter</u>	16.15
4	<u>95. The title to the land conveyed by such deed shall be</u>	16.16
5	<u>indefeasible as to all parties defendant in the action.</u>	16.17
6	Section 44. Effective September 1, 1988, subsection	16.18
7	(2) of section 320.57, Florida Statutes, is amended to read:	
8	320.57 Penalties for violations of this chapter.--	16.19
9	(2) The owner of a truck tractor and semitrailer	16.20
10	<u>combination or commercial truck and trailer combination,</u> the	16.21
11	actual gross vehicle weight of which exceeds the declared	16.22
12	weight for registration purposes, <u>is</u> required to pay to the	16.23
13	department the difference between the license tax amount paid	16.25
14	and the required license tax due for the proper gross vehicle	16.26
15	weight prescribed by s. 320.08(4) (5) , plus a civil penalty of	16.27
16	\$50.	
17	Section 45. Effective September 1, 1988, paragraph (e)	16.28
18	of subsection (1) of section 322.04, Florida Statutes, is	
19	amended to read:	16.29
20	322.04 Persons exempt from obtaining driver's	16.30
21	license.--	
22	(1) The following persons are exempt from obtaining a	16.30
23	driver's license:	
24	(e) Any person operating a golf cart, as defined in <u>s.</u>	16.30
25	<u>320.01</u> s. 320.01(2) , which is operated in accordance with the	16.33
26	provisions of s. 316.212.	16.33
27	Section 46. Subsections (1) and (2) of section	16.34
28	324.171, Florida Statutes, 1986 Supplement, are amended to	16.35
29	read:	
30	324.171 Self-insurer.--	16.36
31		

1	(1) Any person may qualify as a self-insurer by	16.37
2	obtaining a certificate of self-insurance from the department	
3	which may, in its discretion and upon application of such a	16.38
4	person, issue said certificate of self-insurance when such	16.39
5	person has satisfied the requirements of this section to	16.40
6	qualify as a self-insurer under this section:	
7	(a) A private individual with private passenger	16.41
8	vehicles shall possess a net unencumbered worth of at least	16.42
9	\$40,000.	
10	(b) A person, including any firm, partnership,	16.43
11	association, corporation, or other person, other than a	16.44
12	natural person, shall:	16.45
13	1. Possess a net unencumbered worth of at least	16.46
14	\$40,000 for the first motor vehicle and \$20,000 for each	16.48
15	additional motor vehicle; or	
16	2. Maintain sufficient net worth, as determined	16.49
17	annually by the department, pursuant to rules promulgated by	16.50
18	the department, with the assistance of the Department of	
19	Insurance, to be financially responsible for potential losses.	16.51
20	The rules shall take into consideration excess insurance	16.52
21	carried by the applicant. The department's determination	16.53
22	shall be based upon reasonable actuarial principles	
23	considering the frequency, severity, and loss development of	16.55
24	claims incurred by casualty insurers writing coverage on the	
25	type of motor vehicles for which a certificate of self-	16.56
26	insurance is desired.	
27	(c) The owner of a commercial motor vehicle, as	16.57
28	defined in s. 207.002(2) or s. 320.01, may qualify as a self-	16.59
29	insurer subject to the standards provided for in subparagraph	
30	(b)2.	16.60
31		

1	(2) The self-insurance certificate shall provide	16.62
2	limits of liability insurance in the amounts specified under	16.63
3	s. 324.021(7) <u>or s. 627.7415</u> and <u>shall provide</u> personal injury	
4	protection coverage under s. 627.733(3)(b).	16.65
5	Section 47. Section 627.7415, Florida Statutes, 1986	16.66
6	Supplement, is amended to read:	
7	627.7415 Commercial motor vehicles; additional	16.67
8	liability insurance coverage.--Commercial motor vehicles, as	16.68
9	defined in s. 207.002(2) <u>or s. 320.01</u> , operated upon the roads	16.69
10	and highways of this state shall be insured with the following	16.71
11	minimum levels of combined bodily liability insurance and	16.72
12	property damage liability insurance in addition to any other	16.73
13	insurance requirements:	
14	(1) Fifty thousand dollars per occurrence for a	16.74
15	commercial motor vehicle with a gross vehicle weight of 26,000	
16	pounds or more, but less than 35,000 pounds.	16.75
17	(2) One hundred thousand dollars per occurrence for a	16.76
18	commercial motor vehicle with a gross vehicle weight of 35,000	16.77
19	pounds or more, but less than 44,000 pounds.	16.78
20	(3) Three hundred thousand dollars per occurrence for	16.78
21	a commercial motor vehicle with a gross vehicle weight of	16.79
22	44,000 pounds or more.	
23	(4) All commercial motor vehicles subject to	16.80
24	regulations of the United States Department of Transportation,	
25	Title 49 C.F.R. Part 387, Subpart A, and as may be hereinafter	16.81
26	amended, shall be insured in an amount equivalent to the	16.82
27	minimum levels of financial responsibility as set forth in	
28	such regulations.	16.83
29	Section 48. Effective October 1, 1988, paragraphs (a)	16.84
30	and (d) of subsection (1), subsection (2), and paragraph (a)	17.3
31		

1	of subsection (3) of section 336.025, Florida Statutes, 1986	17.4
2	Supplement, are amended to read:	
3	336.025 County transportation system; levy of local	17.5
4	option gas tax on motor fuel and special fuel.	17.6
5	(1)(a) In addition to other taxes allowed by law,	17.8
6	there may be imposed as provided in this section a 1-cent, 2-	17.9
7	cent, 3-cent, 4-cent, 5-cent, or 6-cent local option gas tax	17.11
8	upon every gallon of motor fuel and special fuel sold in a	17.13
9	county and taxed under the provisions of chapter 206.	17.14
10	(d) Any tax imposed pursuant to this section after	17.15
11	June 30, 1985, may be extended from year to year on a majority	17.17
12	vote of the governing body of the county. A redetermination	17.18
13	of the method of distribution shall be established pursuant to	
14	subsection (3) or subsection (4), if, after July 1, 1986, the	17.19
15	tax is extended or the tax rate changed, for the period of	17.20
16	extension or for the additional tax.	
17	(2)(a) The tax shall be collected and remitted by any	17.22
18	person engaged in selling at retail motor fuel or using or	17.23
19	selling at retail special fuel within a county in which the	
20	tax is authorized and shall be distributed monthly by the	17.24
21	Department of Revenue to the county where collected. The tax	17.28
22	remitted to the Department of Revenue pursuant to this section	17.29
23	shall be transferred to the Local Option Gas Tax Trust Fund,	17.30
24	which fund is created for distribution to the county and	17.31
25	eligible municipal governments within the county in which the	17.33
26	tax was collected and which fund is subject to the service	
27	charge imposed in chapter 215. The Department of Revenue has	17.35
28	the authority to prescribe and publish all forms upon which	17.36
29	reports shall be made to it and other forms and records deemed	17.37
30	to be necessary for proper administration and collection of	17.40
31	the tax and shall promulgate such rules as may be necessary	

1	for the enforcement of this section. The sections of chapter	17.42
2	206, including, but not limited to, those sections relating to	
3	timely filing of reports and tax collected, suits for	17.44
4	collection of unpaid taxes, department warrants for collection	
5	of unpaid taxes, penalties, interest, retention of records,	17.46
6	inspection of records, liens on property, foreclosure, and	17.47
7	enforcement and collection also apply to the tax authorized in	17.48
8	this section.	
9	(b) The provisions for refund provided in ss. 206.625	17.49
10	and 206.64 are not applicable to such tax levied by any	17.50
11	county. Any retail dealer licensed under s. 206.404 or jobber	17.51
12	licensed under s. 206.021 shall deduct from the amount of tax	17.53
13	shown by the report to be payable an amount equivalent to 3	17.54
14	percent of the tax on motor <u>fuel</u> or special-fuels imposed by	17.56
15	this section, which deduction is hereby allowed on account of	
16	services and expenses in complying with the provisions of the	17.57
17	law. If the amount of taxes due and resitted to the	17.58
18	Department of Revenue for the reporting period exceeds \$1,000,	17.60
19	the 3 percent allowance shall be reduced to 1 percent for all	
20	amounts in excess of \$1,000. However, this allowance shall	17.61
21	not be deductible unless payment of the tax is made on or	
22	before the 20th day of the month as required. The United	17.64
23	States post office date stamped on the envelope in which the	
24	report is submitted shall be considered as the date the report	17.65
25	is received by the Department of Revenue. The provisions for	17.66
26	refund in s. 212.67(1)(a) and (e) apply to such tax, and the	
27	refund shall be administered in accordance with the provisions	17.68
28	of s. 212.67. However, the amount refunded shall be deducted	17.69
29	from moneys in the Local Option Gas Tax Trust Fund otherwise	17.70
30	distributed to the county area in which the tax is levied.	
31		

1	(3) The tax shall be imposed using either of the	17.71
2	following procedures:	17.72
3	(a) The tax may be levied by an ordinance adopted by a	17.74
4	majority vote of the governing body or upon approval by	17.75
5	referendum. Such ordinance shall be adopted in accordance	17.76
6	with the requirements imposed under one of the following	17.77
7	circumstances, whichever is applicable:	
8	1. The county may, prior to June 1, establish by	17.79
9	interlocal agreement with one or more of the municipalities	
10	located therein, representing a majority of the population of	17.80
11	the incorporated area within the county, a distribution	17.81
12	formula for dividing the entire proceeds of the local option	17.82
13	gas tax among the county government and all eligible	17.84
14	municipalities within the county. If no interlocal agreement	18.3
15	exists, a new interlocal agreement may be established prior to	
16	August-17-1986 or June 1 of any year thereafter pursuant to	1:10s
17	this subparagraph . However, any interlocal agreement agreed	18.6
18	to under this subparagraph after the initial imposition of the	18.7
19	tax, extension of the tax, or change in the tax rate	
20	authorized in this section shall under no circumstances	18.8
21	materially or adversely affect the rights of holders of	
22	outstanding bonds which are backed by taxes authorized by this	18.9
23	section, and the amounts distributed to the county government	
24	and each municipality shall not be reduced below the amount	18.11
25	necessary for the payment of principal and interest and	18.12
26	reserves for principal and interest as required under the	
27	covenants of any bond resolution outstanding on the date of	18.13
28	establishment of the new interlocal agreement.	
29	2. If an interlocal agreement has not been executed	18.14
30	pursuant to subparagraph 1., the county may, prior to June 10,	18.15
31		

1	adopt a resolution of intent to levy the tax allowed in this	18.18
2	section.	
3	Section 49. Effective October 1, 1988, paragraph (c)	18.19
4	is added to subsection (1) of section 206.87, Florida	18.21
5	Statutes, 1986 Supplement, as amended by chapter 87-6, Laws of	18.24
6	Florida, to read:	
7	206.87 Levy of tax.--	18.24
8	(1)	18.25
9	<u>(c) In addition to other taxes allowed by law, there</u>	1:1us
10	<u>is hereby imposed an excise tax of 6 cents per gallon on every</u>	18.26
11	<u>gallon of special fuel used or sold in this state, except</u>	18.27
12	<u>alternative fuels which are subject to the fee imposed by s.</u>	18.28
13	<u>206.877. Unless expressly provided to the contrary in this</u>	18.29
14	<u>part, every sale shall be deemed to be for use in this state.</u>	
15	<u>This levy of tax shall be paid upon the first sale or transfer</u>	18.30
16	<u>of title within this state by a dealer, except as expressly</u>	
17	<u>provided in this part, who shall act as agent for the state in</u>	18.31
18	<u>the collection of such tax whether he is the ultimate seller</u>	18.32
19	<u>or not.</u>	
20	Section 50. Effective October 1, 1988, section	18.32
21	206.875, Florida Statutes, as amended by chapter 87-6, Laws of	18.34
22	Florida, is amended to read:	18.35
23	206.875 Allocation of tax.--	18.36
24	(1) All moneys derived from the taxes imposed by this	18.37
25	part shall be paid into the State Treasury by the department	
26	for deposit in the Gas Tax Collection Trust Fund, which fund	18.39
27	is created and from which the following transfers shall be	18.40
28	made: After withholding <u>\$50,000</u> \$20,000 from the proceeds of	1:1us
29	4-cents-of such tax, to be used as a revolving cash balance,	18.46
30	<u>and after transferring to the General Revenue Fund the service</u>	
31	<u>charge provided for in s. 215.20 for the entire tax, the tax</u>	18.47

1	imposed by s. 206.87(1)(a) <u>all other moneys</u> shall be	18.48
2	transferred and distributed in the same manner and for the	18.51
3	same purpose as provided by <u>ss. 206.41, 206.45, 206.60,</u>	
4	<u>206.605, and 206.625</u> law for allocation of the taxes levied in	18.52
5	part 17 including transfer to the General Revenue Fund of the	18.53
6	service charge provided for in s. 215.20.	18.54
7	(2) It is the intent of the legislature that this	18.56
8	section be construed to provide for the distribution of the	18.57
9	appropriate portion of the special fuels tax imposed by this	18.58
10	part 17 in the same manner as provided by ss. 206.41, 206.45,	18.59
11	206.607, 206.605, and 206.625.	
12	<u>(2)(3)</u> Notwithstanding the provisions of <u>subsection</u>	18.56
13	<u>(1)</u> subsections (1) and (2) , the department shall pay over to	18.61
14	the State Treasurer all funds received and collected by it	18.62
15	under the provisions of s. 206.87(1)(b) to be credited to the	18.63
16	account of the State Infrastructure Trust Fund established	
17	pursuant to s. 212.235.	
18	<u>(3) The proceeds from the tax imposed by s.</u>	18.64
19	<u>206.87(1)(c) shall be distributed monthly by the department to</u>	18.66
20	<u>the county where collected. In the event there exists an</u>	18.67
21	<u>interlocal agreement, pursuant to s. 336.025, between a county</u>	18.68
22	<u>and one or more municipalities located therein, such proceeds</u>	
23	<u>shall be distributed in accordance with the terms of the</u>	18.69
24	<u>interlocal agreement. If an interlocal agreement between a</u>	
25	<u>county and one or more municipalities located therein has not</u>	18.70
26	<u>been executed, the proceeds of such tax shall be distributed</u>	18.71
27	<u>to the county.</u>	
28	Section 51. (1) Effective October 1, 1988, subsection	18.72
29	(1) of section 206.877, Florida Statutes, 1986 Supplement, is	18.75
30	amended to read:	18.76
31		

1	206.877	Motor vehicles fueled by liquefied petroleum	18.76
2		gas or compressed natural gas; payment of annual decal fees in	18.77
3		lieu of tax.--	
4	(1)	The <u>taxes</u> tax imposed by s. 206.87 <u>do</u> does not	1:ius
5		apply to motor vehicles licensed in this state pursuant to	18.81
6		chapter 320 which are powered by alternative fuels and for	18.82
7		which valid decals have been acquired as provided in this	
8		section.	18.83
9	(a)	The owners or operators of such vehicles shall, in	18.84
10		lieu of the excise tax imposed by this part, pay an annual	19.3
11		decal fee on each such motor vehicle in accordance with the	
12		following rate schedule:	19.4
13			
14		Fee for each cent	19.8
15		of tax imposed	19.9
16		by <u>s. 336.021</u>	19.10
17	Class	Vehicle License Category	State Fee
18			chapter-336
19	A	Vehicles licensed pursuant to <u>\$110</u> \$44	\$11
20		s. 320.08(1), (2), (3)(a)-	19.13
21		(c), (f), (6)(a), and (9)(c)1.	19.14
22			19.15
23	B	Vehicles licensed pursuant to <u>\$150</u> \$60	\$15
24		s. 320.08(3)(d), (5)(b)-(s),	19.17
25		(6)(b), (9)(c)2., and (14).	19.18
26			19.19
27	C	Vehicles licensed pursuant to <u>\$210</u> \$84	\$21
28		s. 320.08(4).	19.21
29			19.22
30	(b)	A person fueling vehicles from his own facilities	19.25
31		shall, in addition to the stats alternative fuel fee imposed	19.26

1 by this section, pay a local alternative fuel fee in lieu of
2 ~~the each-cent-of~~ excise tax levied by a county pursuant to s. 1:lus
3 ~~ssr 336.021 and-336.025~~. This local fee shall be \$11 for each 19.29
4 ~~cent-of-local-excise-tax-on~~ class "A" vehicles, \$15 for each 1:los
5 ~~cent-of-local-excise-tax-on~~ class "B" vehicles, and \$21 for 19.32
6 ~~each-cent-of-local-excise-tax-on~~ class "C" vehicles. Those 19.34
7 persons who do not operate their own fueling facilities shall
8 indicate and pay the appropriate local fee for the particular 19.35
9 county where the vehicles are predominantly used. 19.36

10 (2) It is the intent of the Legislature that the 1:lus
11 amendment of s. 206.877, Florida Statutes, by this section is 19.38
12 supplemental to other amendments to said section that may be
13 enacted at the 1987 regular session of the Legislature, unless 19.39
14 a contrary intent is indicated in such other amendments. 19.40

15 Section 52. Effective October 1, 1988, section 19.41
16 206.879, Florida Statutes, is amended to read: 19.43

17 206.879 State and local alternative fuel user fee 19.44
18 clearing trust funds; distribution.-- 19.45

19 (1) Notwithstanding the provisions of s. 206.875, 40 19.45
20 percent of the revenues from the state alternative fuel fees 19.46
21 imposed by s. 206.877 shall be deposited into the State 19.47
22 Alternative Fuel User Fee Clearing Trust Fund, which is hereby
23 created. After deducting the service charge provided in s. 19.48
24 215.20, the proceeds in this trust fund shall be distributed 19.49
25 as follows: 50 percent of the proceeds shall be transferred
26 to the State Board of Administration for distribution 19.50
27 according to the provisions of s. 16, Art. IX of the State
28 Constitution of 1885, as amended; 25 percent shall be 19.51
29 transferred to the Revenue Sharing Trust Fund for 19.52
30 Municipalities; and the remaining 25 percent shall be
31 distributed using the formula contained in s. 206.60(2). 19.53

1	(2) Notwithstanding the provisions of s. 206.875, <u>60</u>	19.54
2	<u>percent of the revenues from the state alternative fuel fee</u>	19.55
3	<u>imposed by s. 206.877 and the revenues from the local</u>	
4	alternative fuel fees imposed in lieu of s. 336.021 or-s-	19.56
5	336.025 shall be deposited into the Local Alternative Fuel	19.58
6	User Fee Clearing Trust Fund, which is hereby created. After	19.59
7	deducting the service charge provided in s. 215.20, the	
8	proceeds in this trust fund shall be returned monthly to the	19.60
9	appropriate county.	
10	Section 53. Except as otherwise provided herein, this	19.61
11	act shall take effect March 1, 1988.	19.62
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By the Committee on Transportation

This publication was produced at an average cost of 1.5 cents per page for the information of members of the Legislature and the public.

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A bill to be entitled
 An act relating to motor vehicles;
 consolidating motor carrier services;
 transferring the fuel use tax function of the
 Department of Revenue to the Department of
 Highway Safety and Motor Vehicles; amending ss.
 72.011, 72.031, 120.575, 207.002, 207.004,
 207.007, 207.013, 207.023, 207.025, 207.026,
 207.029, 213.05, 213.053, 320.01, 320.02,
 320.06, 320.0609, 320.07, 320.0715, 320.08,
 320.14, 320.57, 324.171, 627.7415, F.S.;
 creating ss. 207.0285, 320.401, 320.402,
 320.403, 320.404, 320.4041, 320.405, 320.406,
 320.4061, 320.407, 320.408, 320.4085, 320.409,
 F.S.; providing that the Department of Highway
 Safety and Motor Vehicles shall adopt rules
 dealing with assessment of fuel taxes under ch.
 207, F.S.; providing that the Department of
 Highway Safety and Motor Vehicles shall be the
 state agency named as a party in any action
 contesting a tax assessment under ch. 207,
 F.S.; providing definitions for ch. 207, F.S.;
 providing for the issuance of a fuel use tax
 identifying device; exempting certain vehicles;
 providing for the suspension of registration
 privileges under ch. 207 and ch. 320, F.S., for
 certain fuel tax violations; authorizing the
 Department of Highway Safety and Motor Vehicles
 to exchange information with other states;
 providing that the Department of Highway Safety
 and Motor Vehicles may enter into cooperative

1 agreements with other states; requiring proof
2 of insurance upon registration under ch. 207 or
3 ch. 320, F.S.; removing references to the
4 Department of Revenue from ch. 207, F.S.;
5 removing ch. 207, F.S., from the
6 confidentiality provisions of ch. 213, F.S.;
7 providing definitions for ch. 320, F.S.;
8 providing for the suspension of registration
9 privileges under ch. 320, F.S., for the failure
10 to maintain insurance; providing for restricted
11 license plates; exempting vehicles registered
12 under the International Registration Plan from
13 the refund provisions of s. 320.0609, F.S.;
14 providing an exception to the delinquent fee
15 assessed for failure to have a valid
16 registration; requiring persons who register
17 under the International Registration Plan to
18 maintain records for 4 years; requiring most
19 vehicles to register according to gross vehicle
20 weight; providing audit authority under the
21 International Registration Plan; providing
22 means for enforcing cooperation in audit
23 procedures; providing that the Department of
24 Highway Safety and Motor Vehicles may estimate
25 the license taxes owed by individuals;
26 providing for suits to collect unpaid license
27 taxes; providing for the seizure and sale of
28 goods to satisfy license tax debts; providing
29 for a tax lien; providing for notice to the
30 Department of Highway Safety and Motor Vehicles
31 prior to any forced sale to collect tax debts;

1 providing for the issuance of certificates of
 2 lien; providing for foreclosure of liens;
 3 providing for notice to the Department of
 4 Highway Safety and Motor Vehicles prior to the
 5 discontinuance, sale, or transfer of certain
 6 businesses; specifying tax liability for
 7 businesses that are discontinued, sold, or
 8 transferred; providing for injunctive relief;
 9 providing enforcement authority; providing for
 10 cooperation between state agencies; providing
 11 penalties for violations of ch. 320, F.S.;
 12 providing self-insurer status to certain
 13 persons; amending ss. 206.877, 316.545,
 14 320.055, 320.0843, 320.105, 322.04, F.S.;
 15 conforming cross references; repealing s.
 16 207.028, F.S., relating to the registration and
 17 the report of motor fuel or special fuel use;
 18 providing effective dates.

19
 20 Be It Enacted by the Legislature of the State of Florida:

21
 22 Section 1. The fuel use tax function of the Department
 23 of Revenue is transferred by a type four transfer as defined
 24 in s. 20.06, Florida Statutes, to the Department of Highway
 25 Safety and Motor Vehicles and assigned to the Bureau of Motor
 26 Carrier Services within the Division of Motor Vehicles.

27 Section 2. Subsections (2) and (3) of section 72.011,
 28 Florida Statutes, are amended to read:

29 72.011 Jurisdiction of circuit courts in specific tax
 30 matters; administrative hearings and appeals; time for
 31 commencing action; parties; deposits.--

1 (2) No action may be brought to contest an assessment
2 of any tax, interest, or penalty assessed under a section or
3 chapter specified in subsection (1) after 60 days from the
4 date the assessment becomes final. The Department of Revenue
5 or, with respect to assessments under chapter 207, the
6 Department of Highway Safety and Motor Vehicles, shall
7 establish by rule when an assessment becomes final for
8 purposes of this section and a procedure by which a taxpayer
9 shall be notified of the assessment. It is not necessary for
10 the applicable department to file or docket any assessment
11 with the agency clerk in order for such assessment to become
12 final for purposes of an action initiated pursuant to this
13 chapter or chapter 120.

14 (3) In any action filed in circuit court contesting
15 the legality of any tax, interest, or penalty assessed under a
16 section or chapter specified in subsection (1), the plaintiff
17 must:

18 (a) Pay to the applicable department the amount of the
19 tax, penalty, and accrued interest assessed by such the
20 department which is not being contested by the taxpayer; and
21 either

22 (b)1. Tender into the registry of the court with the
23 complaint the amount of the contested assessment complained
24 of, including penalties and accrued interest, unless this
25 requirement is waived in writing by the executive director of
26 the applicable department; or

27 2. File with the complaint a cash bond or a surety
28 bond for the amount of the contested assessment endorsed by a
29 surety company authorized to do business in this state, or by
30 any other security arrangement as may be approved by the
31 court, and conditioned upon payment in full of the judgment,

1 including the taxes, costs, penalties, and interest, unless
2 this requirement is waived in writing by the executive
3 director of the applicable department.

4
5 Failure to pay the uncontested amount as required in paragraph
6 (a) shall result in the dismissal of the action and imposition
7 of an additional penalty in the amount of 25 percent of the
8 tax assessed.

9 Section 3. Section 72.031, Florida Statutes, is
10 amended to read:

11 72.031 Actions under s. 72.011(1); parties; service of
12 process.--

13 (1) In any action brought in circuit court pursuant to
14 s. 72.011(1), the person initiating the action shall be the
15 plaintiff and the Department of Revenue shall be the
16 defendant, except that for actions contesting an assessment
17 under chapter 207 the Department of Highway Safety and Motor
18 Vehicles shall be the defendant. It shall not be necessary
19 for the Governor and Cabinet, constituting the Department of
20 Revenue, to be named as party defendants or named separately
21 as individual parties; nor shall it be necessary for the
22 executive director of the department to be named as an
23 individual party.

24 (2) Service of process on the applicable department
25 shall be perfected by service pursuant to s. 48.111,
26 notwithstanding the provisions of s. 48.121.

27 Section 4. Section 120.575, Florida Statutes, is
28 amended to read:

29 120.575 Taxpayer contest proceedings.--

30 (1) In any administrative proceeding brought pursuant
31 to chapter 120 as authorized in s. 72.011(1), the taxpayer or

1 other substantially affected party shall be designated the
2 "petitioner" and the Department of Revenue shall be designated
3 the "respondent," except that for actions contesting an
4 assessment under chapter 207 the Department of Highway Safety
5 and Motor Vehicles shall be designated the "respondent."

6 (2) In any administrative proceeding brought pursuant
7 to s. 120.57, the applicable department's burden of proof,
8 except as otherwise specifically provided by general law,
9 shall be limited to a showing that an assessment has been made
10 against the taxpayer and the factual and legal grounds upon
11 which the applicable department made the assessment.

12 (3)(a) Before a taxpayer may file a petition under
13 this chapter, he shall pay to the applicable department the
14 amount of taxes, penalties, and accrued interest assessed by
15 that the department which are not being contested by the
16 taxpayer. Failure to pay the uncontested amount shall result
17 in the dismissal of the action and imposition of an additional
18 penalty of 25 percent of the amount taxed.

19 (b) The requirements of s. 72.011(2) and (3)(a) are
20 jurisdictional for any action under this chapter to contest an
21 assessment by the Department of Revenue or by the Department
22 of Highway Safety and Motor Vehicles.

23 Section 5. Section 207.002, Florida Statutes, 1986
24 Supplement, is amended to read:

25 207.002 Definitions.--As used in this chapter, the
26 term:

27 (1) "Apportionable vehicle" means any vehicle, except
28 a recreational vehicle, a vehicle displaying restricted
29 plates, a municipal pick-up and delivery vehicle, a bus used
30 in transportation of chartered parties, and a government-owned
31 vehicle, which is used or intended for use in two or more

1 member jurisdictions that allocate or proportionally register
2 vehicles and which is used for the transportation of persons
3 for hire or is designed, used, or maintained primarily for the
4 transportation of property and:

5 (a) Is a power unit which has a gross vehicle weight
6 in excess of 26,000 pounds;

7 (b) Is a power unit which has three or more axles,
8 regardless of weight; or

9 (c) Is used in combination, and the weight of such
10 combination exceeds 26,000 pounds gross vehicle weight.

11 (2){1} "Apportioned motor vehicle" means any motor
12 vehicle which is required to be registered under the
13 International Registration Plan.

14 (3){2} "Commercial motor vehicle" means any vehicle
15 not owned or operated by a governmental entity, which uses
16 special fuel or motor fuel on the public highways, and which
17 has a gross vehicle weight in excess of 26,000 pounds, or has
18 three or more axles regardless of weight, or is used in
19 combination when the weight of such combination exceeds 26,000
20 pounds gross vehicle weight. The term excludes any vehicle
21 owned or operated by a coordinated community transportation
22 provider as defined in s. 427.011 or by a private operator
23 that provides public transit services under contract with such
24 a provider.

25 (4){3} "Department" means the Department of Highway
26 Safety and Motor Vehicles Revenue.

27 (5) "International Registration Plan" means a
28 registration reciprocity agreement among states of the United
29 States and provinces of Canada providing for payment of
30 license fees on the basis of fleet miles operated in various
31 jurisdictions.

1 (6) "Interstate mileage" means vehicle movement
2 between or through two or more states.

3 (7) "Intrastate mileage" means vehicle movement from
4 one point within a state to another point within the same
5 state.

6 (8)~~(4)~~ "Motor carrier" means any person owning,
7 controlling, operating, or managing any motor vehicle used to
8 transport persons or property over any public highway.

9 (9)~~(5)~~ "Motor fuel" means what is commonly known and
10 sold as gasoline and fuels containing a mixture of gasoline
11 and other products.

12 (10)~~(6)~~ "Operate," "operated," "operation," or
13 "operating" means and includes the utilization in any form of
14 any commercial motor vehicle, whether loaded or empty, whether
15 utilized for compensation or not for compensation, and whether
16 owned by or leased to the motor carrier who uses it or causes
17 it to be used.

18 (11)~~(7)~~ "Person" means and includes natural persons,
19 corporations, copartnerships, firms, companies, agencies, or
20 associations, singular or plural.

21 (12)~~(8)~~ "Public highway" means any public street,
22 road, or highway in this state.

23 (13)~~(9)~~ "Special fuel" means any liquid product or gas
24 product or combination thereof, including, but not limited to,
25 all forms of fuel known or sold as diesel fuel, kerosene,
26 butane gas, or propane gas and all other forms of liquefied
27 petroleum gases, except those defined as "motor fuel," used to
28 propel a motor vehicle.

29 (14)~~(10)~~ "Use," "uses," or "used" means the
30 consumption of special fuel or motor fuel in a commercial
31 motor vehicle for the propulsion thereof.

1 Section 6. Subsections (1) and (2) and paragraph (c)
2 of subsection (5) of section 207.004, Florida Statutes, are
3 amended to read:

4 207.004 Registration of motor carriers; identifying
5 devices; fees; renewals; trip, emergency, and annual
6 permits.--

7 (1) No motor carrier shall operate or cause to be
8 operated in this state any commercial motor vehicle, other
9 than a Florida-based commercial motor vehicle which travels
10 Florida intrastate mileage only, which uses special fuel or
11 motor fuel until such carrier has registered with the
12 department and has been issued an identifying device for each
13 vehicle operated. There shall be a fee of \$8 per year or any
14 fraction thereof for each such identifying device issued, with
15 the exception that a Florida-licensed vehicle shall be
16 provided an identifying device at no fee. The identifying
17 device shall be provided by the department and must be
18 conspicuously displayed on the commercial motor vehicle while
19 it is being operated on the public highways of this state.
20 The transfer of an identifying device from one vehicle to
21 another vehicle or from one motor carrier to another motor
22 carrier is prohibited. If a registered carrier has unused
23 identifying devices at the end of the reporting period, they
24 may be exchanged for an equal number of identifying devices
25 for the next ensuing reporting period at no charge.

26 (2) ~~The identifying devices shall be issued each year~~
27 ~~for the reporting period or any portion thereof.--Effective~~
28 ~~September 1, 1984; identifying devices shall be issued for the~~
29 ~~period September 1, 1984, through November 30, 1985, or any~~
30 ~~portion thereof.--Thereafter,~~ Identifying devices shall be
31 issued each year for the period December 1 through November

1 30, or any portion thereof, if tax returns and tax payments,
 2 when applicable, have been submitted to the department for
 3 prior reporting periods.

4 (5)

5 (c) A registered motor carrier engaged in driveway
 6 transportation, in which the cargo is the vehicle itself and
 7 is in transit to stock inventory and the ownership of the
 8 vehicle is not vested in the motor carrier, may, upon payment
 9 of the \$8 fee, secure from the department an annual permit for
 10 ~~the period September 1 through August 31. Effective September~~
 11 ~~1, 1984, permits shall be issued for the period September 1,~~
 12 ~~1984, through November 30, 1985. Thereafter,~~ The annual
 13 permits shall be issued for the period December 1 through
 14 November 30. An original permit must be in the possession of
 15 the operator of each vehicle and shall be exhibited on demand
 16 to any authorized personnel. Vehicle mileage reports must be
 17 submitted by the motor carrier, and the road privilege tax
 18 must be paid on all miles operated within this state during
 19 the reporting period. All other provisions of this chapter
 20 shall apply to the holder of an annual permit.

21 Section 7. Section 207.007, Florida Statutes, is
 22 amended to read:

23 207.007 Offenses; penalties and interest.--

24 (1) If any motor carrier fails to file a return and
 25 pay any tax liability under this chapter, for any commercial
 26 vehicle other than a Florida-based commercial motor vehicle
 27 which travels Florida intrastate mileage only, within the time
 28 required hereunder, the department shall add a delinquency
 29 penalty of 5 percent to the amount of the taxes due if the
 30 failure is for not more than 30 days, with an additional 5
 31 percent penalty for each additional 30 days, or fraction

1 thereof, during the time which the failure continues, not to
2 exceed a total penalty of 25 percent in the aggregate.

3 However, in no event shall the penalty be less than \$5.

4 (2) In addition to any other penalties, any delinquent
5 tax shall bear interest at the rate of 12 percent per year,
6 from the delinquency date until paid.

7 (3) Any person who:

8 (a) Willfully refuses or neglects to make any
9 statement, report, or return required by the provisions of
10 this chapter;

11 (b) Knowingly makes, or assists any other person in
12 making, a false statement in a return or report or in
13 connection with an application for registration under this
14 chapter; or

15 (c) Violates any of the provisions of this chapter, a
16 penalty for which is not otherwise provided,

17
18 is guilty of a misdemeanor of the second degree, punishable as
19 provided in s. 775.082, s. 775.083, or s. 775.084. In
20 addition, for a second or further offense, the department may
21 revoke or suspend the violator's registration privileges under
22 s. 207.004 and s. 320.08 ~~of the violator~~. Each day or part
23 thereof during which a person operates or causes to be
24 operated a commercial motor vehicle without being the holder
25 of an identifying device or having a valid trip permit,
26 emergency permit, or annual permit as required by this chapter
27 constitutes a separate offense within the meaning of this
28 section. In addition to the penalty imposed by this section,
29 the defendant shall be required to pay all taxes, interest,
30 and penalties due to the state.

31

1 Section 8. Section 207.013, Florida Statutes, is
2 amended to read:

3 207.013 Suits for collection of unpaid taxes,
4 penalties, and interest.--Upon demand of the department, the
5 Department of Legal Affairs or the state attorney for a
6 judicial circuit shall bring appropriate actions, in the name
7 of the state or in the name of the Department of Highway
8 Safety and Motor Vehicles Revenue in the capacity of its
9 office, for the recovery of taxes, penalties, and interest due
10 under this chapter; and judgment shall be rendered for the
11 amount so found to be due together with costs. However, if it
12 shall be found as a fact that such claim for, or grant of, an
13 exemption or credit was willful on the part of any motor
14 carrier, retail dealer, or distributor of special fuel or
15 motor fuel, judgment shall be rendered for double the amount
16 of the tax found to be due with costs. The department may
17 employ an attorney-at-law to institute and prosecute proper
18 proceedings to enforce payment of the taxes, penalties, and
19 interest provided for by this chapter and may fix the
20 compensation for the services of such attorney-at-law.

21 Section 9. Section 207.023, Florida Statutes, is
22 amended to read:

23 207.023 Authority to inspect vehicles, make arrests,
24 seize property, and execute warrants.--

25 (1) As a part of their responsibility when inspecting
26 commercial vehicles, ~~the Department of Revenue~~, the Department
27 of Highway Safety and Motor Vehicles, the Department of
28 Agriculture and Consumer Services, and the Department of
29 Transportation shall ensure that all vehicles are properly
30 qualified under the provisions of this chapter.

1 (2) ~~The Department of Revenue, the~~ Department of
 2 Highway Safety and Motor Vehicles, the Department of
 3 Agriculture and Consumer Services, the Department of
 4 Transportation, and their deputies, agents, and employees may
 5 assess the penalty imposed in s. 316.545(4) for violations of
 6 s. 207.004(4) and may make arrests without warrants for
 7 violations of the other provisions of this chapter. Any
 8 person arrested for a violation of any provision of this
 9 chapter shall be surrendered without delay to the sheriff of
 10 the county in which the arrest was made, and a formal
 11 complaint shall be made against him, in accordance with law.

12 (3) Commercial motor vehicles owned or operated by any
 13 motor carrier who refuses to comply with this chapter may be
 14 seized by authorized agents or employees of ~~the Department of~~
 15 ~~Revenue;~~ the Department of Highway Safety and Motor Vehicles,
 16 the Department of Agriculture and Consumer Services, or the
 17 Department of Transportation; or authorized agents and
 18 employees of any of these departments also may seize property
 19 as set out in ss. 206.205, 206.21, and 206.215. Upon such
 20 seizure, the property shall be surrendered without delay to
 21 the sheriff of the county where the property was seized for
 22 further proceedings.

23 (4) When the Department of Highway Safety and Motor
 24 Vehicles ~~Revenue~~ deems it advisable, it may direct the warrant
 25 provided for in s. 207.014 to one of such deputies, agents, or
 26 employees of the department, who shall then execute the
 27 warrant and proceed thereon in the same manner provided for
 28 sheriffs in such cases.

29 Section 10. Section 207.025, Florida Statutes, is
 30 amended to read:

1 207.025 Exchange of information.--~~Any information~~
2 ~~received by the department in connection with the~~
3 ~~administration of this tax shall be subject to the provisions~~
4 ~~of s. 213.053.~~--However, The department is authorized to
5 exchange information with the American Association of Motor
6 Vehicle Administrators and with other states as necessary to
7 enforce the provisions of this chapter.

8 Section 11. Section 207.026, Florida Statutes, is
9 amended to read:

10 207.026 Allocation of tax.--All moneys derived from
11 the taxes and fees imposed by this chapter shall be paid into
12 the State Treasury by the department for deposit in the Gas
13 Tax Collection Trust Fund, from which the following transfers
14 shall be made: After withholding \$50,000 from the proceeds
15 therefrom, to be used as a revolving cash balance, ~~the funds~~
16 ~~for the purpose of conducting the study as set forth in s. 4~~
17 ~~of chapter 88-415, Laws of Florida,~~ and the amount of funds
18 necessary for the administration and enforcement of this tax,
19 all other moneys shall be transferred in the same manner and
20 for the same purpose as provided in ss. 206.41, 206.45,
21 206.60, 206.605, and 212.69.

22 Section 12. Section 207.0285, Florida Statutes, is
23 created to read:

24 207.0285 Tax administration; cooperative agreements
25 between states.--

26 (1) The department may enter into a cooperative
27 agreement with any other state for the administration of the
28 tax imposed by this chapter. An agreement, arrangement,
29 declaration, or amendment is not effective until stated in
30 writing and filed with the department.

1 (2) The agreement may provide for determining the base
2 state for users, users' records requirements, audit
3 procedures, exchange of information, persons eligible for tax
4 licensing, defining qualified motor vehicles, determining if
5 bonding is required, specifying reporting requirements and
6 periods including defining uniform penalty and interest rates
7 for late reporting, determining methods for collecting and
8 forwarding of motor fuel taxes and penalties to another
9 jurisdiction, and other provisions that will facilitate the
10 administration of the agreement.

11 (3) The department may, as required by the terms of
12 the agreement, forward to officers of another state any
13 information in the department's possession relative to the
14 manufacture, receipt, sale, use, transportation, or shipment
15 of motor fuels by any person. The department may disclose to
16 officers of another state the location of offices, motor
17 vehicles, and other real and personal property of users of
18 motor fuel.

19 (4) The agreement may provide for each state to audit
20 the records of persons based in the state to determine if the
21 motor fuel taxes due each state are properly reported and
22 paid. Each state shall forward the findings of the audits
23 performed on persons based in the state to each state in which
24 the person has taxable use of motor fuels. For persons not
25 based in this state and who have taxable use of motor fuel in
26 this state, the department shall serve the audit findings
27 received from another state in the form of an assessment on
28 the person as though an audit was conducted by the department.

29 (5) Any agreement entered into under this section does
30 not preclude the department from auditing the records of any
31 person covered by this chapter.

1 (6) The department may adopt rules for administering
2 and enforcing agreements adopted under this section.

3 (7) The legal remedies for any person served with an
4 order or assessment under this section are as prescribed in
5 this chapter.

6 (8) If the department enters into any agreement under
7 this section and a provision set forth in the agreement is in
8 conflict with any rule adopted by the department under this
9 chapter, the agreement provision prevails.

10 Section 13. Subsections (1), (2), and (5) of section
11 207.029, Florida Statutes, 1986 Supplement, are amended to
12 read:

13 207.029 Proof of liability insurance required.--

14 (1) Upon registration of each commercial motor vehicle
15 pursuant to s. 207.004(1) or chapter 320, the owner shall
16 provide proof of compliance with the requirements of s.
17 627.7415. Such proof of compliance shall be accomplished by:

18 (a)1. Furnishing to the department or its authorized
19 agent satisfactory evidence of holding a motor vehicle
20 liability insurance policy issued by any insurance company
21 authorized or eligible to do business in this state; or

22 2. Depositing with the department or its authorized
23 agent a surety bond issued by a surety company authorized or
24 eligible to do business in this state, in such form as may be
25 approved by the department and conditioned for payment of the
26 amount in compliance with s. 627.7415; or

27 3. A combination of said insurance policy and surety
28 bond conditioned for payment of the amount in compliance with
29 s. 627.7415; or

30 (b) Furnishing the department or its authorized agent
31 satisfactory evidence of compliance with the financial

1 responsibility requirements as set forth in regulations of the
 2 United States Department of Transportation, Title 49 C.F.R.
 3 Part 387, Subpart A; or

4 (c) Furnishing the department or its authorized agent
 5 a certificate of self-insurance issued by the Department of
 6 Highway Safety and Motor Vehicles in accordance with s.
 7 324.171(1)(c).

8 (2) The department shall suspend the registration,
 9 issued pursuant to the provisions of s. 207.004(1) or chapter
 10 320, of a motor carrier who operates a commercial motor
 11 vehicle or permits it to be operated in this state during the
 12 registration period without having in full force and effect
 13 liability insurance, a surety bond, or a valid self-insurance
 14 certificate complying with the provisions of this section.
 15 The liability insurance policy or surety bond shall not be
 16 cancellable on less than 30 days' written notice by the
 17 insurer to the department, said 30 days' notice to commence
 18 from the date notice is received by the department.

19 (5) The verifying of proof of liability insurance and
 20 the issuance of or failure to issue an identifying device for
 21 a reporting period or any portion thereof by the department or
 22 its authorized agent of-Revenue under the provisions of this
 23 chapter or chapter 320 s.-207-004(1) may not be construed in
 24 any court as a warranty of the reliability or accuracy of the
 25 evidence of such proof. The department or its authorized
 26 agent of-Revenue shall not be liable for damages for any
 27 inadequacy, insufficiency, falsification, or unauthorized
 28 modification of any item of the proof of liability insurance
 29 either prior to, during, or subsequent to the verification of
 30 the proof. The issuance of an identifying device by the
 31 department or its authorized agent of-Revenue upon

1 registration of any commercial motor vehicle does not
 2 constitute prima facie evidence or a presumption of insurance
 3 coverage.

4 Section 14. Section 213.05, Florida Statutes, 1986
 5 Supplement, is amended to read:

6 213.05 Department of Revenue; control and
 7 administration of revenue laws.--The Department of Revenue
 8 shall have only those responsibilities for ad valorem taxation
 9 specified to the department in chapter 192, taxation, general
 10 provisions; chapter 193, assessments; chapter 194,
 11 administrative and judicial review of property taxes; chapter
 12 195, property assessment administration and finance; chapter
 13 196, exemption; chapter 197, tax collections, sales, and
 14 liens; chapter 199, intangible personal property taxes; and
 15 chapter 200, determination of millage. The Department of
 16 Revenue shall have the responsibility of regulating,
 17 controlling, and administering all revenue laws and performing
 18 all duties as provided in s. 125.0104, the Local Option
 19 Tourist Development Act; chapter 198, estate taxes; chapter
 20 201, excise tax on documents; chapter 203, gross receipts
 21 taxes; chapter 206, motor and other fuel taxes; ~~chapter 207,~~
 22 ~~tax on operation of commercial motor vehicles;~~ chapter 208,
 23 tax on generation of hazardous wastes; chapter 211, tax on
 24 production of oil and gas and severance of solid minerals;
 25 chapter 212, tax on sales, use, and other transactions;
 26 chapter 214, administration of designated nonproperty taxes;
 27 chapter 220, income tax code; s. 376.11, pollutant spill
 28 prevention and control; and ss. 624.509-624.514, insurance
 29 code: administration and general provisions.

1 Section 15. Subsections (1) and (7) of section
2 213.053, Florida Statutes, 1986 Supplement, are amended to
3 read:

4 213.053 Confidentiality and information sharing.--

5 (1) The provisions of this section apply to s.
6 125.0104, county government; chapter 198, estate taxes;
7 chapter 199, intangible personal property taxes; chapter 201,
8 excise tax on documents, chapter 203, gross receipts taxes;
9 ~~chapter 207, the Florida Special Fuel and Motor Fuel Use Tax~~
10 ~~Act of 1981~~; chapter 211, tax on severance and production of
11 minerals; part I of chapter 212, tax on sales, use, and other
12 transactions; chapter 214, administration of designated
13 nonproperty taxes; chapter 220, income tax code; chapter 376,
14 pollutant spill prevention and control; and ss. 624.509-
15 624.514, insurance code: administration and general
16 provisions.

17 ~~(7) The provisions of this section apply to all~~
18 ~~sections of chapter 207, the Florida Special Fuel and Motor~~
19 ~~Fuel Use Tax Act of 1981, except for s. 207.825, exchange of~~
20 ~~information. However,~~ Nothing in this section shall prevent
21 the department from providing information relative to chapter
22 211, chapter 376, or chapter 377 to the proper state agency in
23 the conduct of its official duties or from providing
24 information relative to chapter 212 to the Division of
25 Alcoholic Beverages and Tobacco of the Department of Business
26 Regulation in the conduct of its official duties. Such state
27 agencies shall be bound by the same requirements of
28 confidentiality as the Department of Revenue. Breach of
29 confidentiality is a misdemeanor of the first degree,
30 punishable as provided by s. 775 082 or s. 775.083.

31

1 Section 16. Section 320.01, Florida Statutes, 1986

2 Supplement, is amended to read:

3 320.01 Definitions, general.--As used in the Florida
4 Statutes, except as otherwise provided, the term:

5 (1) "Motor vehicle" means:

6 (a) An automobile, motorcycle, truck, trailer,
7 semitrailer, truck tractor and semitrailer combination, or any
8 other vehicle operated on the roads of this state, used to
9 transport persons or property, and propelled by power other
10 than muscular power, but the term does not include traction
11 engines, road rollers, such vehicles as run only upon a track,
12 bicycles, or mopeds as defined in s. 316.003(2).

13 (b) A recreational vehicle-type unit primarily
14 designed as temporary living quarters for recreational,
15 camping, or travel use, which either has its own motive power
16 or is mounted on or drawn by another vehicle. Recreational
17 vehicle-type units, when traveling on the public roadways of
18 this state, must comply with the length and width provisions
19 of s. 316.515, as that section may hereafter be amended. As
20 defined below, the basic entities are:

21 1. The "travel trailer," including a "fifth-wheel
22 travel trailer," which is a vehicular portable unit, mounted
23 on wheels, of such a size or weight as not to require special
24 highway movement permits when drawn by a motorized vehicle.
25 It is primarily designed and constructed to provide temporary
26 living quarters for recreational, camping, or travel use. It
27 has a body width of no more than 8 1/2 feet and an overall
28 body length of no more than 40 feet when factory-equipped for
29 the road.

30 2. The "camping trailer," which is a vehicular
31 portable unit mounted on wheels and constructed with

1 collapsible partial sidewalls which fold for towing by another
2 vehicle and unfold at the campsite to provide temporary living
3 quarters for recreational, camping, or travel use.

4 3. The "truck camper," which is a truck equipped with
5 a portable unit designed to be loaded onto, or affixed to, the
6 bed or chassis of the truck and constructed to provide
7 temporary living quarters for recreational, camping, or travel
8 use.

9 4. The "motor home," which is a vehicular unit which
10 does not exceed the length and width limitations provided in
11 s. 316.515, is built on a self-propelled motor vehicle
12 chassis, and is primarily designed to provide temporary living
13 quarters for recreational, camping, or travel use.

14 5. The "park trailer," which is a transportable unit
15 which has a body width not exceeding 12 feet and which is
16 built on a single chassis and is designed to provide seasonal
17 or temporary living quarters when connected to utilities
18 necessary for operation of installed fixtures and appliances.
19 The total area of the unit in a setup mode, when measured from
20 the exterior surface of the exterior walls at the level of
21 maximum dimensions and including any bay window that extends
22 to the floor line, does not exceed 400 square feet. The
23 length of a park trailer means the distance from the exterior
24 of the front of the body (nearest to the drawbar and coupling
25 mechanism) to the exterior of the rear of the body (at the
26 opposite end of the body), including any protrusions.

27 (2) "Mobile home" means a structure, transportable in
28 one or more sections, which is 8 body feet or more in width
29 and which is built on an integral chassis and designed to be
30 used as a dwelling when connected to the required utilities
31 and includes the plumbing, heating, air-conditioning, and

1 electrical systems contained therein. For tax purposes, the
2 length of a mobile home is the distance from the exterior of
3 the wall nearest to the drawbar and coupling mechanism to the
4 exterior of the wall at the opposite end of the home where
5 such walls enclose living or other interior space. Such
6 distance includes expandable rooms, but excludes bay windows,
7 porches, drawbars, couplings, hitches, wall and roof
8 extensions, or other attachments that do not enclose interior
9 space. In the event that the mobile home owner has no proof
10 of the length of the drawbar, coupling, or hitch, then the tax
11 collector may in his discretion either inspect the home to
12 determine the actual length or may assume four feet to be the
13 length of the drawbar, coupling, or hitch.

14 (3) "Owner" means any person, firm, corporation, or
15 association controlling any motor vehicle or mobile home by
16 right of purchase, gift, lease, or otherwise.

17 (4) "Trailer" means any vehicle without motive power
18 designed to be coupled to or drawn by a motor vehicle and
19 constructed so that no part of its weight or that of its load
20 rests upon the towing vehicle.

21 (5) "Semitrailer" means any vehicle without motive
22 power designed to be coupled to or drawn by a motor vehicle
23 and constructed so that some part of its weight and that of
24 its load rests upon or is carried by another vehicle.

25 (6) "Net weight" means the actual scale weight in
26 pounds with complete catalog equipment.

27 (7) "Gross weight" means the net weight of a motor
28 vehicle in pounds plus the weight of the load carried by it

29 (8) "Cwt" means the weight per hundred pounds, or
30 major fraction thereof, of a motor vehicle.

31

1 (9) "Truck" means any motor vehicle which has a net
 2 vehicle weight of 5,000 pounds or less and which is designed
 3 or used principally for the carriage of goods and includes a
 4 motor vehicle to which has been added a cabinet box, a
 5 platform, a rack, or other equipment for the purpose of
 6 carrying goods other than the personal effects of the
 7 passengers.

8 (10) "Commercial truck" means any motor vehicle which
 9 has a net vehicle weight of more than 5,000 pounds and which
 10 is designed or used for the carriage of goods or designed or
 11 equipped with a connecting device, other than a fifth wheel,
 12 for the purpose of drawing a trailer that is attached or
 13 coupled thereto by means of such connecting device and
 14 includes a motor vehicle with a net vehicle weight of more
 15 than 5,000 pounds to which has been added a cabinet box, a
 16 platform, a rack, or other equipment for the purpose of
 17 carrying goods other than the personal effects of the
 18 passenger.

19 (11)~~(10)~~ "Truck tractor" means a motor vehicle which
 20 has four or more wheels and is designed and equipped with a
 21 fifth wheel for the primary purpose of drawing a semitrailer
 22 that is attached or coupled thereto by means of such fifth
 23 wheel and which has no provision for carrying loads
 24 independently.

25 (12)~~(11)~~ "Gross vehicle weight" means the gross
 26 vehicle weight of a truck tractor and semitrailer combination
 27 or of a commercial truck and semitrailer or trailer
 28 combination.

29 (a) The gross vehicle weight of a truck tractor and is
 30 calculated by adding to the net weight of the truck tractor
 31 the gross weight of the semitrailer, which is the maximum

1 gross weight as declared by the owner or person applying for
 2 registration; ~~such vehicles are together by means of a fifth-~~
 3 ~~wheel arrangement whereby part of the weight of the~~
 4 ~~semitrailer and load rests upon the truck tractor.~~

5 (b) The gross vehicle weight of a commercial truck is
 6 calculated by adding to the gross weight of the commercial
 7 truck the gross weight of the trailer or semitrailer, which is
 8 the maximum gross weight as declared by the owner or person
 9 applying for registration.

10 (13){12} "Passenger," or any abbreviation thereof,
 11 does not include a driver.

12 (14){13} "Private use" means the use of any vehicle
 13 which is not properly classified as a for-hire vehicle.

14 (15){14}(a) "For-hire vehicle" means any motor
 15 vehicle, when used for transporting persons or goods for
 16 compensation; let or rented to another for consideration;
 17 offered for rent or hire as a means of transportation for
 18 compensation; advertised in a newspaper or generally held out
 19 as being for rent or hire; used in connection with a travel
 20 bureau; or offered or used to provide transportation for
 21 persons solicited through personal contact or advertised on a
 22 "share-expense" basis. When goods or passengers are
 23 transported for compensation in a motor vehicle outside a
 24 municipal corporation of this state, or when goods are
 25 transported in a motor vehicle not owned by the person owning
 26 the goods, such transportation is "for hire." The carriage of
 27 goods and other personal property in a motor vehicle by a
 28 corporation or association for its stockholders, shareholders,
 29 and members, cooperative or otherwise, is transportation "for
 30 hire."
 31

1 (b) The following are not included in the term "for-
 2 hire vehicle": a motor vehicle used for transporting school
 3 children to and from school under contract with school
 4 officials; a hearse or ambulance when operated by a licensed
 5 embalmer or mortician or his agent or employee in this state;
 6 a motor vehicle used in the transportation of agricultural or
 7 horticultural products or in transporting agricultural or
 8 horticultural supplies direct to growers or the consumers of
 9 such supplies or to associations of such growers or consumers;
 10 a motor vehicle temporarily used by a farmer for the
 11 transportation of agricultural or horticultural products from
 12 any farm or grove to a packinghouse or to a point of shipment
 13 by a transportation company; or a motor vehicle not exceeding
 14 1 1/2 tons under contract with the Government of the United
 15 States to carry United States mail, provided such vehicle is
 16 not used for commercial purposes.

17 (16)~~(15)~~ "Road" means the entire width between the
 18 boundary lines of every way or place of whatever nature when
 19 any part thereof is open to the use of the public for purposes
 20 of vehicular traffic.

21 (17)~~(16)~~ "Motor-driven cycle" means any motorcycle,
 22 including any motor scooter, and any bicycle propelled by a
 23 helper motor with a displacement in excess of 50 cubic
 24 centimeters.

25 (18)~~(17)~~ "Brake horsepower" means the actual unit of
 26 torque developed per unit of time at the output shaft of an
 27 engine, as measured by a dynamometer.

28 (19)~~(18)~~ "Department" means the Department of Highway
 29 Safety and Motor Vehicles.
 30
 31

1 ~~(20)~~(19) "Registration period" means a period of 12
2 months during which a motor vehicle or mobile home
3 registration is valid.

4 ~~(21)~~(20) "Marine boat trailer dealer" means any person
5 engaged in:

6 (a) The business of buying, selling, manufacturing, or
7 dealing in trailers specifically designed to be drawn by
8 another vehicle and used for the transportation on land of
9 vessels, as defined in s. 327.02; or

10 (b) The offering or displaying of such trailers for
11 sale.

12 ~~(22)~~(21) "Renewal period" means a period of 30 days
13 during which renewal of a motor vehicle registration or mobile
14 home registration is required, except as otherwise provided by
15 law.

16 ~~(23)~~(22) "Golf cart" means a motor vehicle designed
17 and manufactured for operation on a golf course for sporting
18 or recreational purposes.

19 ~~(24)~~(23) "Apportioned motor vehicle" means any motor
20 vehicle which is required to be registered, or with respect to
21 which an election has been made to register it, under the
22 International Registration Plan.

23 ~~(25)~~(24) "International Registration Plan" means a
24 registration reciprocity agreement among states of the United
25 States and provinces of Canada providing for payment of
26 license fees on the basis of fleet miles operated in various
27 jurisdictions.

28 ~~(26)~~(25) "Apportionable vehicle" means any vehicle,
29 except recreational vehicles, vehicles displaying restricted
30 plates, city pick-up and delivery vehicles, buses used in
31 transportation of chartered parties, and government-owned

1 vehicles, which is used or intended for use in two or more
2 member jurisdictions that allocate or proportionally register
3 vehicles and which is used for the transportation of persons
4 for hire or is designed, used, or maintained primarily for the
5 transportation of property and:

6 (a) Is a power unit having a gross vehicle weight in
7 excess of 26,000 pounds;

8 (b) Is a power unit having three or more axles,
9 regardless of weight; or

10 (c) Is used in combination, when the weight of such
11 combination exceeds 26,000 pounds gross vehicle weight.

12
13 Vehicles, or combinations thereof, having a gross vehicle
14 weight of 26,000 pounds or less and two-axle vehicles may be
15 proportionally registered.

16 ~~(27)~~(26) "Commercial motor vehicle" means any vehicle
17 which is not owned or operated by a governmental entity, which
18 uses special fuel or motor fuel on the public highways, and
19 which has a gross vehicle weight in excess of 26,000 pounds,
20 or has three or more axles regardless of weight, or is used in
21 combination when the weight of such combination exceeds 26,000
22 pounds gross vehicle weight.

23 (28) "Interstate mileage" means vehicle movement
24 between or through two or more states.

25 (29) "Intrastate mileage" means vehicle movement from
26 one point within a state to another point within the same
27 state.

28 (30) "Trailer converter dolly" means an auxiliary axle
29 assembly equipped with a fifth wheel used to convert a
30 semitrailer to a full trailer.

1 Section 17. Paragraphs (a) and (d) of subsection (5)
2 of section 320.02, Florida Statutes, 1986 Supplement, are
3 amended, and paragraph (e) is added to said subsection to
4 read:

5 320.02 Registration required; application for
6 registration; forms.--

7 (5)(a) Proof that personal injury protection benefits
8 have been purchased when required under s. 627.733 and proof
9 that combined bodily liability insurance and property damage
10 liability insurance has been purchased when required under s.
11 627.7415 shall be provided by the applicant at the time of
12 application for registration of any motor vehicle owned as
13 defined in s. 627.732. The issuing agent shall refuse to
14 issue registration if such proof of purchase is not provided.
15 Insurers shall furnish uniform proof-of-purchase cards in a
16 form prescribed by the department. The card shall contain a
17 statement notifying the applicant of the penalty specified in
18 s. 316.646(4). The card or insurance policy, insurance policy
19 binder, or certificate of insurance or a photocopy of any of
20 these; an affidavit containing the name of the insured's
21 insurance company, the insured's policy number, and the make
22 and year of the vehicle insured; or such other proof as may be
23 prescribed by the department shall constitute sufficient proof
24 of purchase. If an affidavit is provided as proof, it shall
25 be in substantially the following form:

26
27 Under penalty of perjury, I ...(Name of insured)... do hereby
28 certify that I have ...(Personal Injury Protection or
29 Liability)... Insurance currently in effect with ...(Name of
30 insurance company)... under ...(policy number)... covering
31

1 ... (make and year of vehicle).... ...(Signature of
2 Insured)...

3
4 Such affidavit shall include the following warning:

5
6 WARNING: GIVING FALSE INFORMATION IN ORDER TO OBTAIN A
7 VEHICLE REGISTRATION CERTIFICATE IS A CRIMINAL OFFENSE UNDER
8 FLORIDA LAW. ANYONE GIVING FALSE INFORMATION ON THIS
9 AFFIDAVIT IS SUBJECT TO PROSECUTION.

10
11 When an application is made through a licensed motor vehicle
12 dealer as required in s. 319.23, the original or a photostatic
13 copy of such card, insurance policy, insurance policy binder,
14 or certificate of insurance or the original affidavit from the
15 insured shall be forwarded by the dealer to the tax collector
16 of the county or the Department of Highway Safety and Motor
17 Vehicles for processing. By executing the aforesaid
18 affidavit, no licensed motor vehicle dealer will be liable in
19 damages for any inadequacy, insufficiency, or falsification of
20 any statement contained therein. A card shall also indicate
21 the existence of any bodily injury liability insurance
22 voluntarily purchased.

23 (d) The verifying of proof of personal injury
24 protection insurance, proof of combined bodily liability
25 insurance and property damage liability insurance, or proof of
26 financial responsibility insurance and the issuance or failure
27 to issue the motor vehicle registration under the provisions
28 of this chapter may not be construed in any court as a
29 warranty of the reliability or accuracy of the evidence of
30 such proof. Neither the department nor any tax collector is
31 liable in damages for any inadequacy, insufficiency,

1 falsification, or unauthorized modification of any item of the
2 proof of personal injury protection insurance or financial
3 responsibility insurance either prior to, during, or
4 subsequent to the verification of the proof. The issuance of
5 a motor vehicle registration does not constitute prima facie
6 evidence or a presumption of insurance coverage.

7 (e) The department shall suspend the registration,
8 issued under this chapter or s. 207.004(1), of a motor carrier
9 who operates a commercial motor vehicle or permits it to be
10 operated in this state during the registration period without
11 having in full force and effect liability insurance, a surety
12 bond, or a valid self-insurance certificate that complies with
13 the provisions of this section. The liability insurance
14 policy or surety bond may not be cancelled on less than 30
15 days' written notice by the insurer to the department, such 30
16 days' notice to commence from the date notice is received by
17 the department.

18 Section 18. Paragraph (a) of subsection (3) of section
19 320.06, Florida Statutes, is amended to read:

20 320.06 Registration certificates, license plates, and
21 validation stickers generally.--

22 (3)(a) Registration license plates shall be of metal
23 specially treated with a retroreflective material, as
24 specified by the department. The registration license plate
25 is designed to increase nighttime visibility and legibility
26 and shall be at least 6 inches wide and not less than 12
27 inches in length, unless a plate with reduced dimensions is
28 deemed necessary by the department to accommodate motorcycles,
29 mopeds, or similar smaller vehicles. Validation stickers
30 shall be treated with a retroreflective material, shall be of
31 such size as specified by the department, and shall adhere to

1 the license plate. The registration license plate shall be
 2 imprinted with a combination of bold letters and numerals or
 3 numerals, not to exceed seven digits, to identify the
 4 registration license plate number. The license plate shall
 5 also be imprinted with the word "Florida" at the top and the
 6 name of the county in which it is sold at the bottom, except
 7 that apportioned license plates shall have the word
 8 "apportioned" at the bottom in place of the county name.

9 License plates issued for vehicles taxed under s.
 10 320.08(3)(d), (4)(m), (5)(b), (c), or (d), or (14) shall be
 11 imprinted with the word "Florida" at the top and the word
 12 "Restricted" at the bottom.

13 Section 19. Subsection (8) is added to section
 14 320.0609, Florida Statutes, to read:

15 320.0609 Transfer and exchange of registration license
 16 plates; transfer fee.--

17 (8) The refund provisions of this section do not apply
 18 to vehicles registered under the International Registration
 19 Plan, except in cases of overpayment or duplicate
 20 registration. In these circumstances, only the portion of the
 21 license tax retained by this state may be refunded, and it
 22 will only be refunded if the amount is \$10 or more.

23 Section 20. Subsection (4) of section 320.07, Florida
 24 Statutes, 1986 Supplement, is amended to read:

25 320.07 Expiration of registration; annual renewal
 26 required; penalties.--

27 (4)(a) In addition to a penalty provided in subsection
 28 (3), a delinquent fee based on the following schedule of
 29 license taxes shall be imposed on any applicant who fails to
 30 renew a registration prior to the end of the month in which
 31 renewal registration is due. The delinquent fee shall be

1 applied beginning on the 11th calendar day of the month
 2 succeeding the renewal period. The delinquent fee shall not
 3 apply to those vehicles which have not been required to be
 4 registered during the preceding registration period or as
 5 provided in s. 320.18(2). The delinquent fee shall be imposed
 6 as follows:

7 1. License tax of \$5 but not more than \$25: \$5 flat.

8 2. License tax over \$25 but not more than \$50: \$10
 9 flat.

10 3. License tax over \$50 but not more than \$100: \$15
 11 flat.

12 4. License tax over \$100 but not more than \$400: \$50
 13 flat.

14 5. License tax over \$400 but not more than \$600: \$100
 15 flat.

16 6. License tax over \$600 and up: \$250 flat.

17 (b) A person who has been assessed a penalty pursuant
 18 to s. 316.545(2)(b) for failure to have a valid vehicle
 19 registration certificate is not subject to the delinquent fee
 20 authorized by this subsection if such person obtains a valid
 21 registration certificate within 10 working days after such
 22 penalty was assessed. The official receipt authorized by s.
 23 316.545(6) constitutes proof of payment of the penalty
 24 authorized in s. 316.545(2)(b).

25 Section 21. Subsection (4) is added to section
 26 320.0715, Florida Statutes, 1986 Supplement, to read:
 27 320.0715 International Registration Plan; motor
 28 carrier services.--

29 (4) Each motor carrier registered under the
 30 International Registration Plan shall maintain and keep, for a
 31 period of 4 years, such pertinent records and papers as may be

1 required by the department for the reasonable administration
2 of this chapter.

3 Section 22. Subsections (3), (4), (5), (7), and (8) of
4 section 320.08, Florida Statutes, are amended to read.

5 320.08 License taxes.--

6 (3) TRUCKS.--

7 (a) Net weight of less than 2,000 pounds: \$14.50
8 flat.

9 (b) Net weight of 2,000 pounds or more, but not more
10 than 3,000 pounds: \$22.50 flat.

11 (c) Net weight more than 3,000 pounds, but not more
12 than 5,000 pounds: \$32.50 flat

13 ~~(d) Net weight more than 5,000 pounds: \$10 flat plus~~
14 ~~\$1.18 per cwt.~~

15 (d)(e) A truck defined as a "goat," or any other
16 vehicle when used in the field by a farmer or in the woods for
17 the purpose of harvesting a crop, including naval stores,
18 during such harvesting operations, and which is not
19 principally operated upon the roads of the state. \$7.50 flat.

20 A "goat" is a motor vehicle designed, constructed, and used
21 principally for the transportation of citrus fruit within
22 citrus groves.

23 (e)(f) An antique truck: \$7.50 flat. An "antique
24 truck" is any truck with a net weight of not more than 3,000
25 pounds manufactured more than 20 years prior to the current
26 date and equipped with an engine manufactured more than 20
27 years prior to the current date or an engine manufactured to
28 the specifications of the original engine.

29 (4) COMMERCIAL TRUCKS, TRUCK TRACTORS, FEES ACCORDING
30 TO GROSS VEHICLE WEIGHT AND NET WEIGHT ON CERTAIN COMMERCIAL
31 TRUCKS.--

1 (a) Gross vehicle weight of more than 5,000 pounds,
2 but less than 6,000 pounds: \$45 flat.

3 (b) Gross vehicle weight of 6,000 pounds or more, but
4 less than 8,000 pounds: \$65 flat.

5 (c) Gross vehicle weight of 8,000 pounds or more, but
6 less than 10,000 pounds: \$76 flat.

7 (d) Gross vehicle weight of 10,000 pounds or more, but
8 less than 15,000 pounds: \$87 flat.

9 (e) Gross vehicle weight of 15,000 pounds or more, but
10 less than 20,000 pounds: \$131 flat.

11 (f) Gross vehicle weight of 20,000 pounds or more, but
12 less than 26,000 pounds: \$186 flat.

13 (g) Gross vehicle weight of 26,000 pounds or more, but
14 less than 35,000 pounds: \$240 flat.

15 ~~(a)--Gross-vehicle-weight-less-than-35,000-pounds:~~
16 ~~\$240-flat.~~

17 (h)(b) Gross vehicle weight of 35,000 pounds or more,
18 but less than 44,000 pounds: \$300 flat.

19 (i)(e) Gross vehicle weight of 44,000 pounds or more,
20 but less than 55,000 ~~53,000~~ pounds: \$572 flat.

21 (j)(d) Gross vehicle weight of 55,000 ~~53,000~~ pounds or
22 more, but less than 62,000 pounds: \$678 flat.

23 (k)(e) Gross vehicle weight of 62,000 pounds or more,
24 but less than 72,000 pounds: \$800 ~~\$979~~ flat.

25 (l) Gross vehicle weight of 72,000 pounds or more;
26 \$979 flat.

27 ~~(f)--Trucks-registered-under-s-320-0715-with-a-net~~
28 ~~weight-of-more-than-5,000-pounds,-or-three-axes-or-more~~
29 ~~regardless-of-weight:--\$10-flat-plus-\$1.10-per-cwt:~~

1 However, A truck tractor used exclusively for hauling forestry
2 products within a 150-mile radius of its home address shall,
3 notwithstanding the declared gross vehicle weight, be eligible
4 for a license plate for a fee of \$240 flat.

5 (5) SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE
6 WEIGHT; SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.--

7 (a) A semitrailer drawn by a GVW truck tractor by
8 means of a fifth-wheel arrangement: \$10 flat per registration
9 year or any part thereof.

10 (b) A motor vehicle equipped with machinery and
11 designed for the exclusive purpose of well drilling,
12 excavation, construction, spraying, or similar activity, and
13 which is not designed or used to transport loads other than
14 the machinery described above over public roads: \$32.50 flat.

15 (c) A school bus used exclusively to transport pupils
16 to and from school or school or church activities or functions
17 within their own county: \$30 flat.

18 (d) A motor vehicle operated solely as a wrecker,
19 owned and operated by a garage in connection with its regular
20 business: \$30 flat.

21 (e) A hearse or ambulance: \$30 flat.

22 (f) A trailer converter dolly which is required to be
23 registered under the International Registration Plan and which
24 is required by another state to have a trailer converter dolly
25 license plate: \$10 flat.

26 (7) TRAILERS AND SEMITRAILERS FOR PRIVATE USE.--

27 (a) Any trailer or semitrailer weighing 500 pounds or
28 less: \$5 flat per year or any part thereof.

29 (b) Net weight over 500 pounds: \$2.50 flat plus 75
30 cents per cwt.

31 (8) TRAILERS AND SEMITRAILERS FOR HIRE.--

1 (a) Net weight under 2,000 pounds: \$2.50 flat plus \$1
2 per cwt.

3 (b) Net weight 2,000 pounds or more: \$10 flat plus \$1
4 per cwt.

5 Section 23. Section 320.14, Florida Statutes, is
6 amended to read:

7 320.14 Fractional license tax.--

8 (1) Any truck, truck tractor, motor vehicle for hire
9 taxed under s. 320.08(6)(b), or trailer ~~or-semitrailer~~ taxed
10 under s. 320.08(7)(b) which is registered during the first 3
11 months of any registration period and which had been
12 registered in this state during the previous registration
13 period shall be charged the full license tax amount for such
14 registration period, as provided in ss. 320.07 and 320.08.

15 (2)(a) Any truck, truck tractor, motor vehicle for
16 hire taxed under s. 320.08(6)(b), or trailer ~~or-semitrailer~~
17 taxed under s. 320.08(7)(b) which is registered during the
18 first month of any registration period and which had not been
19 registered or subject to registration in this state during the
20 previous registration period shall be charged the full license
21 tax amount for such registration period as provided in ss.
22 320.07 and 320.08.

23 (b) Any such truck, truck tractor, motor vehicle for
24 hire taxed under s. 320.08(6)(b), or trailer ~~or-semitrailer~~
25 taxed under s. 320.08(7)(b) which is registered during the
26 second month of such registration period or thereafter and
27 which had not been subject to registration for such period
28 before that time shall be charged for such registration at the
29 rate of one-twelfth of the annual license tax amount for the
30 month of registration and one-twelfth of the annual tax amount
31 for each month of the registration period succeeding the month

1 of registration, as provided in ss. 320.07 and 320.08;
 2 however, no license plate may be issued for less than \$5,
 3 except when otherwise expressly provided.

4 (3)(a) Any motor vehicle other than a truck, truck
 5 tractor, motor vehicle for hire taxed under s. 320.08(6)(b),
 6 or trailer, or-semitrailer which is registered during the
 7 first 6 months of a registration period and which was not
 8 subject to registration before that time shall be charged for
 9 such registration the full license tax amount for such
 10 registration period, as provided in ss. 320.07 and 320.08.

11 (b) Any motor vehicle other than a truck, truck
 12 tractor, motor vehicle for hire taxed under s. 320.08(6)(b),
 13 or trailer, or-semitrailer which is registered during the
 14 seventh, eighth, or ninth month of the registration period and
 15 which was not subject to registration before that time shall
 16 be charged for such registration one-half of the annual rate,
 17 as provided in s. 320.08. However, no license plate may be
 18 issued for less than \$5, except when otherwise expressly
 19 provided.

20 (c) Any motor vehicle other than a truck, truck
 21 tractor, motor vehicle for hire taxed under s. 320.08(6)(b),
 22 or trailer, or-semitrailer, as hereinbefore specified, which
 23 is registered during the 10th month of the registration period
 24 or thereafter and which was not subject to registration before
 25 that time shall be charged for such registration one-fourth of
 26 the annual rate as provided in s. 320.08. However, no license
 27 plate may be issued for less than \$5, except when otherwise
 28 expressly provided.

29 Section 24. Section 320.401, Florida Statutes, is
 30 created to read:
 31

1 320.401 International Registration Plan; inspection of
2 records; hearings; forms; rules --

3 (1) The department may prescribe all forms upon which
4 reports must be made to it and any other forms required for
5 the proper administration of this chapter.

6 (2) The department may prescribe all rules necessary
7 for the enforcement of this chapter

8 (3) The department, or any authorized agent thereof,
9 may examine the records, books, papers, and equipment of any
10 motor carrier that are deemed necessary to verify the truth
11 and accuracy of any statement or report and ascertain whether
12 the tax imposed by this chapter has been paid.

13 (4) The department or any of its duly authorized
14 agents may in connection with the enforcement of this chapter
15 hold hearings, administer oaths, and take the sworn testimony
16 of any person and cause it to be transcribed into writing; for
17 such purposes, the department may issue subpoenas and
18 subpoenas duces tecum and conduct such investigations as it
19 deems necessary.

20 (5) If any person unreasonably refuses access to such
21 records, books, papers, other documents, or equipment, or if
22 any person fails or refuses to obey such subpoenas duces tecum
23 or refuses to testify, except for lawful reasons, before the
24 department or any of its authorized agents, the department
25 shall certify the names and facts to the clerk of the circuit
26 court of any county, and the circuit court shall enter such
27 order against such person as the enforcement of this chapter
28 requires.

29 (6) In any action or proceeding for the collection of
30 the tax and penalties or interest imposed in connection
31 therewith, an assessment by the department of the amount of

1 the tax, penalties, or interest due shall be prima facie
2 evidence of the claim of the state, and the burden of proof
3 shall be upon the person charged to show that the assessment
4 was incorrect and contrary to law.

5 Section 25. Section 320.402, Florida Statutes, is
6 created to read:

7 320.402 Estimate of amount of tax due and unpaid.--

8 (1) Whenever any motor carrier neglects or refuses to
9 make and file any report for any reporting period as required
10 by this chapter, or files an incorrect or fraudulent report,
11 or is in default in the payment of any taxes and penalties
12 payable under this chapter, the department after giving 10
13 days' notice to the motor carrier shall estimate the number of
14 miles driven with respect to which the motor carrier has
15 become liable for taxes due under this chapter, including
16 taxes due to the applicable International Registration Plan
17 member jurisdiction, to which sum shall be added the penalties
18 and interest required under this chapter.

19 (2) In any action or proceeding for the collection of
20 the taxes imposed by this chapter and any interest or
21 penalties imposed in connection therewith, an assessment by
22 the department in the amount of the tax due and the interest
23 or penalties due to the state shall constitute prima facie
24 evidence of the claim of the state. The burden of proof shall
25 be upon the motor carrier to show that the assessment was
26 incorrect or contrary to law.

27 Section 26. Section 320.403, Florida Statutes, is
28 created to read:

29 320.403 Suits for collection of unpaid taxes,
30 penalties, and interest.--

31

1 (1) Upon demand of the department, the Department of
2 Legal Affairs or the state attorney for a judicial circuit
3 shall bring appropriate actions for the recovery of taxes,
4 penalties, and interest due under this chapter.

5 (2) The department may employ an attorney to institute
6 and prosecute proceedings to enforce payment of the taxes,
7 penalties, and interest provided for by this chapter. The
8 department may fix reasonable compensation for the services of
9 such attorney.

10 (3) In any action instituted under this section, any
11 judgment rendered shall be for the amount of taxes, penalties,
12 and interest due under this chapter, together with costs.
13 However, if the violation of this chapter by the motor carrier
14 was willful, any judgment rendered shall be for twice the
15 amount of taxes due together with penalties, interest, and
16 costs.

17 Section 27. Section 320.404, Florida Statutes, is
18 created to read:

19 320.404 Departmental warrant for the collection of
20 unpaid taxes.--

21 (1) Upon the determination of the amount of unpaid
22 taxes, penalties, and interest due from a person, the
23 department may issue a warrant directed to the sheriff of any
24 county, commanding the sheriff to levy upon and sell the goods
25 and chattels of such person found within his jurisdiction for
26 the payment of the amount of such delinquency, penalties, and
27 interest, together with the cost of executing the warrant and
28 conducting the sale. The sheriff's office shall retain an
29 amount sufficient to pay for the cost of executing the warrant
30 and conducting the sale. All other proceeds from the sale
31 shall be paid to the department. However, any surplus funds

1 resulting from such sale after all payments of costs,
2 interest, penalties, and delinquent taxes have been made shall
3 be returned to the defaulting person.

4 (2) Except as otherwise provided in this chapter, the
5 sheriff to whom any warrant is directed under this chapter
6 shall proceed upon the warrant in the same manner as
7 prescribed by law in respect to executions issued against
8 goods and chattels upon judgment by the circuit court.

9 (3) If there is a contest or claim of any kind with
10 reference to the property levied upon or the amount of taxes,
11 interest, penalties, or costs due, such claim shall be tried
12 in the circuit court in and for the county in which the
13 warrant was executed. Such trial shall be conducted in the
14 same manner as if the warrant originally had been issued upon
15 a judgment rendered by such court. The warrant issued as
16 provided in this section shall constitute prima facie evidence
17 of the amount of taxes, interest, penalties, and costs due to
18 the state by the motor carrier. The burden of proof shall be
19 upon the motor carrier to show that the amounts or penalties
20 were incorrect.

21 (4) This section shall not be construed as forfeiting
22 or waiving any rights to collect such taxes, interest, or
23 penalties by an action upon any bonds filed with the
24 department under this chapter, by legal suit, or by other
25 proceedings. If such suit, action, or other proceeding is
26 instituted under this chapter, such suit, action, or other
27 proceeding shall not be construed as waiving any other right
28 under this chapter. A civil proceeding under this chapter
29 shall not be construed as a waiver or an estoppel in any
30 criminal proceeding under this chapter.

31

1 Section 28. Section 320.4041, Florida Statutes, is
2 created to read:

3 320.4041 Tax lien on property.--If any person liable
4 for the tax imposed by this chapter neglects or refuses to pay
5 it, the amount of the tax, including any interest, penalty, or
6 addition to the tax and any cost that may accrue in addition
7 thereto, shall be a lien in favor of the state upon all
8 franchises, property, and rights to property, whether real or
9 personal, then belonging to or thereafter acquired by the
10 person. The lien shall have priority over any lien or
11 encumbrance except a lien for other state taxes that have
12 priority by law and except that the lien shall not be valid
13 against any bona fide mortgagee, pledgee, judgment creditor,
14 or purchaser whose rights attached before the time when the
15 department filed a claim of lien in the office of the clerk of
16 the circuit court of the county where the principal place of
17 business of the person is located or, if the person has no
18 principal place of business in the state, in the office of the
19 Department of State, for which no filing fee shall be
20 required. The lien shall continue until the amount of the
21 tax, with any penalties and interest subsequently accruing, is
22 paid or until the tax is barred under chapter 95. The
23 department shall issue a certificate of release of lien when
24 the amount of the tax, with any penalties and interest
25 subsequently accruing, has been satisfied by the person. The
26 person may record the release of lien with the clerk of the
27 circuit court of the county where the claim of lien was filed.

28 Section 29. Section 320.405, Florida Statutes, is
29 created to read:

30 320.405 Officer's sale of property or franchise.--
31

1 (1) A sheriff, receiver, assignee, master, or other
2 officer may not sell the property or franchise of any person
3 for failure to pay taxes, penalties, or interest without first
4 filing with the department a statement containing the
5 following information:

6 (a) The name of the plaintiff or party at whose
7 instance or upon whose account the sale is made.

8 (b) The name of the person whose property or franchise
9 is to be sold.

10 (c) The time and place of sale.

11 (d) The nature and location of the property.

12 (2) The department, after receiving notice as provided
13 in subsection (1), shall furnish to the sheriff, receiver,
14 trustee, assignee, master, or other officer who has charge of
15 the sale a certified copy of all taxes, penalties, and
16 interest on file in the office of the department as liens
17 against such person or, if there is no such lien, a
18 certificate showing that fact, which certified copy or
19 certificate shall be publicly read by such officer at and
20 immediately before the sale of the property or franchise of
21 such person.

22 Section 30. Section 320.406, Florida Statutes, is
23 created to read:

24 320.406 Department to furnish certificate of liens.--
25 The department shall furnish to any person applying therefor a
26 certificate showing the amount of all liens for tax,
27 penalties, and interest that are of record in the files of the
28 department against any person under the provisions of this
29 chapter.

30 Section 31. Section 320.4061, Florida Statutes, is
31 created to read:

1 320.4061 Foreclosure of liens.--The department may
2 file an action in the name of the state to foreclose the liens
3 provided for in this chapter. The procedure shall be the same
4 as the procedure for foreclosure of mortgages on real estate.
5 A certificate of the department which sets forth the amount of
6 taxes, penalties, and interest due shall be prima facie
7 evidence of the matter therein contained. The action may be
8 instituted at any time after the lien becomes effective and
9 before it is barred under chapter 95.

10 Section 32. Section 320.407, Florida Statutes, is
11 created to read:

12 320.407 Discontinuance or transfer of business; change
13 of address.--

14 (1) Whenever a person ceases to engage in business as
15 a motor carrier by reason of the discontinuance, sale, or
16 transfer of such business, he shall notify the department in
17 writing at least 10 days prior to the time the discontinuance,
18 sale, or transfer takes effect. Such notice shall give the
19 date of discontinuance or, with respect to a sale or transfer,
20 the date of the sale or transfer and the name and address of
21 the purchaser or transferee. All taxes shall become due and
22 payable concurrently with such discontinuance, sale, or
23 transfer. Any person shall concurrently with the
24 discontinuance, sale, or transfer of his business pay all such
25 taxes, interest, and penalties and shall surrender to the
26 department the registration issued to such person's motor
27 vehicles.

28 (2) Unless notice has been given to the department as
29 provided in subsection (1), such purchaser or transferee is
30 liable to the state for the amount of all taxes, penalties,
31 and interest under the laws of this state accrued against the

1 person who sells or transfers his business on the date of such
2 sale or transfer, but only to the extent of the value of the
3 property and business acquired.

4 (3) This section shall not be construed as releasing
5 the motor carrier who so transfers or discontinues his
6 business from liability for any taxes, interest, or penalties
7 due under the provisions of this chapter.

8 (4) Each motor carrier shall submit in writing to the
9 department any change in address of his principal place of
10 business within 10 days after such change becomes effective.

11 Section 33. Section 320 408, Florida Statutes, is
12 created to read:

13 320.408 Restraining and enjoining violations.--

14 (1) Any person who violates any provision of this
15 chapter or who fails to pay the taxes, interest, and penalties
16 that he owes the state or the members of the International
17 Registration Plan under the provisions of this chapter may be
18 restrained and enjoined from operating any commercial motor
19 vehicle within this state until such person has paid all such
20 taxes, interest, and penalties due and has complied with the
21 provisions of this chapter. Such injunctive proceeding may be
22 instituted by the department.

23 (2) A proceeding instituted under this section does
24 not bar the prosecution of any person for the violation of any
25 of the criminal laws of this state.

26 Section 34. Section 320 4085, Florida Statutes, is
27 created to read

28 320.4085 Authority to inspect vehicles, make arrests,
29 seize property, and execute warrants.--

30 (1) As a part of their responsibility when inspecting
31 commercial motor vehicles, the Department of Highway Safety

1 and Motor Vehicles, the Department of Agriculture and Consumer
2 Services, and the Department of Transportation shall ensure
3 that all vehicles are in compliance with the provisions of
4 this chapter.

5 (2) The Department of Highway Safety and Motor
6 Vehicles, the Department of Agriculture and Consumer Services,
7 the Department of Transportation, and their deputies, agents,
8 and employees may assess the penalty imposed in ss. 316.545(2)
9 and 316.545(4) for violations of s. 207.004(4) and chapter 320
10 and may make arrests without warrant for violations of this
11 chapter. Any person who is arrested for a violation of any
12 provision of this chapter shall be surrendered without delay
13 to the sheriff of the county in which the arrest was made, and
14 a formal complaint shall be made in accordance with law
15 against the person arrested.

16 (3) Commercial motor vehicles owned or operated by any
17 motor carrier who fails to comply with this chapter may be
18 seized by authorized agents or employees of the Department of
19 Highway Safety and Motor Vehicles, the Department of
20 Agriculture and Consumer Services, or the Department of
21 Transportation. Authorized agents and employees of such
22 department may also seize other property as set out in this
23 chapter. Any property seized pursuant to this section shall
24 be surrendered without delay to the sheriff of the county
25 where the property was seized, for further proceedings.

26 (4) When the department deems it advisable, it may
27 direct the warrant provided for in s. 320.19 or s. 320.43 to a
28 deputy, agent, or employee of the department, who shall then
29 execute the warrant and proceed thereon in the same manner
30 provided for sheriffs in such cases.

31

1 Section 35. Section 320.409, Florida Statutes, is
2 created to read:

3 320.409 Cooperation of other state agencies.--The
4 department may request, from any state agency, department,
5 bureau, or board, any information which may be of assistance
6 in administering or preparing for the administration of this
7 chapter, and such state agency, department, bureau, or board
8 shall furnish such information.

9 Section 36. Subsection (2) of section 320.57, Florida
10 Statutes, is amended to read:

11 320.57 Penalties for violations of this chapter.--

12 (2) The owner of a commercial truck, truck tractor and
13 semitrailer combination, or commercial truck and trailer
14 combination, the actual gross vehicle weight of which exceeds
15 the declared weight for registration purposes is required to
16 pay to the department the difference between the license tax
17 amount paid and the required license tax due for the proper
18 gross vehicle weight prescribed by s. 320.08(4) ~~s. 320.08(5)~~,
19 plus a civil penalty of \$50.

20 Section 37. Paragraph (c) of subsection (1) and
21 subsection (2) of section 324.171, Florida Statutes, 1986
22 Supplement, are amended to read:

23 324.171 Self-insurer.--

24 (1) Any person may qualify as a self-insurer by
25 obtaining a certificate of self-insurance from the department
26 which may, in its discretion and upon application of such a
27 person, issue said certificate of self-insurance when such
28 person has satisfied the requirements of this section to
29 qualify as a self-insurer under this section:

30 (c) The owner of a commercial motor vehicle, as
31 defined in s. 207.002 ~~207.002(2)~~ or s. 320.01, may qualify as

1 a self-insurer subject to the standards provided for in
2 subparagraph (b)2.

3 (2) The self-insurance certificate shall provide
4 limits of liability insurance in the amounts specified under
5 s. 324.021(7) or s. 627.7415 and shall provide personal injury
6 protection coverage under s. 627.733(3)(b).

7 Section 38. Section 627.7415, Florida Statutes, 1986
8 Supplement, is amended to read:

9 627.7415 Commercial motor vehicles; additional
10 liability insurance coverage.--Commercial motor vehicles, as
11 defined in s. 207.002 or s. 320.01 ~~s. 207.002(2)~~, operated
12 upon the roads and highways of this state shall be insured
13 with the following minimum levels of combined bodily liability
14 insurance and property damage liability insurance in addition
15 to any other insurance requirements:

16 (1) Fifty thousand dollars per occurrence for a
17 commercial motor vehicle with a gross vehicle weight of 26,000
18 pounds or more, but less than 35,000 pounds.

19 (2) One hundred thousand dollars per occurrence for a
20 commercial motor vehicle with a gross vehicle weight of 35,000
21 pounds or more, but less than 44,000 pounds.

22 (3) Three hundred thousand dollars per occurrence for
23 a commercial motor vehicle with a gross vehicle weight of
24 44,000 pounds or more.

25 (4) All commercial motor vehicles subject to
26 regulations of the United States Department of Transportation,
27 Title 49 C.F.R. Part 387, Subpart A, and as may be hereinafter
28 amended, shall be insured in an amount equivalent to the
29 minimum levels of financial responsibility as set forth in
30 such regulations.

Section 39. Paragraph (a) of subsection (1) of section 206.877, Florida Statutes, 1986 Supplement, is amended to read:

206.877 Motor vehicles fueled by liquefied petroleum gas or compressed natural gas; payment of annual decal fees in lieu of tax.--

(1) The tax imposed by s. 206.87 does not apply to motor vehicles licensed in this state pursuant to chapter 320 which are powered by alternative fuels and for which valid decals have been acquired as provided in this section.

(a) The owners or operators of such vehicles shall, in lieu of the excise tax imposed by this part, pay an annual decal fee on each such motor vehicle in accordance with the following rate schedule:

<u>Class</u>	<u>Vehicle License Category</u>	<u>State Fee</u>	<u>Fee for each cent of tax imposed by chapter 336</u>
A	Vehicles licensed pursuant to s. 320.08(1), (2), (3)(a)-(c), (f), (6)(a), and (9)(c)1.	\$44	\$11
B	Vehicles licensed pursuant to s. 320.08 (3) (d), (5)(b)-(e), (6)(b), (9)(c)2., and (14).	\$60	\$15
C	Vehicles licensed pursuant to s. 320.08(4).	\$84	\$21

1 Section 40. Paragraph (c) of subsection (3) of section
2 316.545, Florida Statutes, 1986 Supplement, is amended to
3 read:

4 316.545 Weight and load unlawful; special fuel and
5 motor fuel tax enforcement; inspection; penalty; review.--

6 (3) Any person who violates the overloading provisions
7 of this chapter shall be conclusively presumed to have damaged
8 the highways of this state by reason of such overloading,
9 which damage is hereby fixed as follows:

10 (c) An apportioned motor vehicle, as defined in s.
11 320.01 ~~s. 320.01(23)~~, operating on the highways of this state
12 without being properly licensed and registered shall be
13 subject to the penalties as herein provided;

14 Section 41. Subsections (1) and (5) of section
15 320.055, Florida Statutes, 1986 Supplement, are amended to
16 read:

17 320.055 Registration periods; renewal periods.--The
18 following registration periods and renewal periods are
19 established:

20 (1) For a motor vehicle subject to registration under
21 s. 320.08(1), (2), (3)(a), (b), (c), (d)~~(e)~~, or (e)~~(f)~~,
22 (5)(b), (c), (d), or (e), (6)(a), (7), (8), or (9) and owned
23 by a natural person, the registration period begins the first
24 day of the birth month of the owner and ends the last day of
25 the month immediately preceding the owner's birth month in the
26 succeeding year. If such vehicle is registered in the name of
27 more than one person, the birth month of the person whose name
28 first appears on the registration shall be used to determine
29 the registration period. For a vehicle subject to this
30 registration period, the renewal period is the 30-day period
31 ending at midnight on the vehicle owner's date of birth.

1 (5) For a vehicle subject to registration under ~~s.~~
 2 ~~320.08(3)(d) and for a vehicle subject to registration~~ under
 3 s. 320.08(4), (5)(a), or (6)(b), the registration period
 4 begins December 1 and ends November 30. For a vehicle subject
 5 to this registration period, the renewal period is the 31-day
 6 period beginning December 1. ~~Beginning June 1, 1985, these~~
 7 ~~vehicles subject to registration under s. 320.08(3)(d) shall~~
 8 ~~be registered for a 6-month period ending November 30, 1985.~~
 9 ~~Thereafter, all such registrations shall be annual beginning~~
 10 ~~December 1 and ending November 30.~~

11 Section 42. Subsection (1) of section 320.0843,
 12 Florida Statutes, is amended to read:

13 320.0843 License plates for wheelchair users.--

14 (1) Any owner or lessee of a motor vehicle who resides
 15 in this state and is permanently confined to a wheelchair,
 16 upon application to the department accompanied by competent
 17 and appropriate proof of disability, and upon payment of the
 18 license tax for a motor vehicle registered under s. 320.08(2),
 19 (3)(a), (b), (c), or (e)(f), (6)(a), or (9)(c) or (d), shall
 20 be issued a license plate as provided by s. 320.06 which, in
 21 lieu of the serial number prescribed by s. 320.06, shall be
 22 stamped with the international wheelchair user symbol after
 23 the serial number of the license plate.

24 Section 43. Section 320.105, Florida Statutes, is
 25 amended to read:

26 320.105 Golf carts; exemption.--Golf carts ~~as defined~~
 27 ~~in s. 320.01(22)~~, when operated in accordance with s. 316.212,
 28 are exempt from provisions of this chapter which require the
 29 registration of vehicles or the display of license plates.

30 Section 44. Paragraph (e) of subsection (1) of section
 31 322.04, Florida Statutes, is amended to read:

1 322.04 Persons exempt from obtaining driver's
2 license.--

3 (1) The following persons are exempt from obtaining a
4 driver's license:

5 (e) Any person operating a golf cart, as defined in s.
6 320.01 ~~or 320.01(22)~~, which is operated in accordance with the
7 provisions of s. 316.212.

8 Section 45. Section 207.028, Florida Statutes, is
9 hereby repealed.

10 Section 46. This act shall take effect January 1,
11 1988, except that this section and sections 17 and 22 shall
12 take effect December 1, 1987.

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SENATE SUMMARY

Places certain services relating to commercial motor vehicles under the auspices of the Department of Highway Safety and Motor Vehicles. Requires the department to adopt rules relating to the assessment of fuel taxes under ch. 207, F.S. Provides that the department is the appropriate defendant, or respondent, in specified actions to contest tax assessments. Provides for issuing fuel use tax identifying devices to certain vehicles. Allows the department to suspend registration privileges for certain fuel tax violations. Allows an exchange of information, and cooperative agreements, with other states. Requires proof of insurance coverage upon registration under ch. 207 or ch. 320, F.S. Deletes from ch. 207, F.S., references to the Department of Revenue. Removes ch. 207, F.S., from the confidentiality provisions of ch. 213, F.S. Provides for suspending registration privileges under ch. 320, F.S., for failing to maintain required insurance coverage. Provides for restricted license plates. Exempts vehicles registered under the International Registration Plan from the refund provisions of s. 320.0609, F.S. Provides an exception to the delinquent fee assessed for failure to have a valid registration. Requires a motor carrier registered under the International Registration Plan to keep certain records for 4 years. Requires most vehicles to pay registration fees based on gross vehicle weight. Provides for audit authority under the International Registration Plan and for procedures to enforce cooperation in audits. Gives the Department of Highway Safety and Motor Vehicles the authority to estimate certain license taxes owed. Provides for suits to collect unpaid license taxes. Provides for the seizure and sale of goods to satisfy license tax debts. Provides for a tax lien. Provides for notice to the department prior to certain forced sales. Provides for issuing certificates of lien and for foreclosing liens. Provides for notice to the department prior to the discontinuance, sale, or transfer of certain businesses. Specifies tax liability for such businesses. Provides for injunctive relief. Provides enforcement authority. Requires other state agencies to provide information to the department. Provides penalties for violations of ch. 320, F.S. Allows certain persons to be self-insurers. Repeals s. 207.028, F.S., which relates to the registration and the report of motor fuel or special fuel use.