

By Representative Detert

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.;
4 removing the future repeal date for the
5 exemption for solar energy systems; providing
6 an effective date.

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Paragraph (mm) of subsection (7) of section
11 212.08, Florida Statutes, is amended to read:

12 212.08 Sales, rental, use, consumption, distribution,
13 and storage tax; specified exemptions.--The sale at retail,
14 the rental, the use, the consumption, the distribution, and
15 the storage to be used or consumed in this state of the
16 following are hereby specifically exempt from the tax imposed
17 by this chapter.

18 (7) MISCELLANEOUS EXEMPTIONS.--

19 (mm) Solar energy systems.--Also exempt are solar
20 energy systems or any component thereof. The Florida Solar
21 Energy Center shall from time to time certify to the
22 department a list of equipment and requisite hardware
23 considered to be a solar energy system or a component thereof.
24 ~~This exemption is repealed July 1, 2002.~~

25
26 Exemptions provided to any entity by this subsection shall not
27 inure to any transaction otherwise taxable under this chapter
28 when payment is made by a representative or employee of such
29 entity by any means, including, but not limited to, cash,
30 check, or credit card even when that representative or
31 employee is subsequently reimbursed by such entity.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

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

HOUSE SUMMARY

Removes the July 1, 2002 repeal date for the sales tax exemption for solar energy systems.