

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

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 7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Paragraph (hh) of subsection (7) of section
 10 212.08, Florida Statutes, is amended to read:

11 212.08 Sales, rental, use, consumption, distribution, and
 12 storage tax; specified exemptions.--The sale at retail, the
 13 rental, the use, the consumption, the distribution, and the
 14 storage to be used or consumed in this state of the following
 15 are hereby specifically exempt from the tax imposed by this
 16 chapter.

17 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
 18 entity by this chapter do not inure to any transaction that is
 19 otherwise taxable under this chapter when payment is made by a
 20 representative or employee of the entity by any means,
 21 including, but not limited to, cash, check, or credit card, even
 22 when that representative or employee is subsequently reimbursed
 23 by the entity. In addition, exemptions provided to any entity by
 24 this subsection do not inure to any transaction that is
 25 otherwise taxable under this chapter unless the entity has
 26 obtained a sales tax exemption certificate from the department
 27 or the entity obtains or provides other documentation as
 28 required by the department. Eligible purchases or leases made

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29 | with such a certificate must be in strict compliance with this
30 | subsection and departmental rules, and any person who makes an
31 | exempt purchase with a certificate that is not in strict
32 | compliance with this subsection and the rules is liable for and
33 | shall pay the tax. The department may adopt rules to administer
34 | this subsection.

35 | (hh) Solar energy systems.--Also exempt are solar energy
36 | systems or any component thereof. The Florida Solar Energy
37 | Center shall from time to time certify to the department a list
38 | of equipment and requisite hardware considered to be a solar
39 | energy system or a component thereof. ~~This exemption is repealed~~
40 | ~~July 1, 2005.~~

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