

ENROLLED

HB 0805

2005 Legislature

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.

6  
 7 Be It Enacted by the Legislature of the State of Florida:

8  
 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  
 29          with such a certificate must be in strict compliance with this

## ENROLLED

HB 0805

2005 Legislature

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.