



1 person has spent for energy conservation measures at that  
2 fixed location the amount of tax savings allowed to that  
3 person as an exemption by this paragraph.

4       2. If the amount of taxes above \$50,000 which  
5 otherwise would be due by a person exceeds the amount of  
6 qualifying expenditures for energy conservation measures by  
7 the person in a calendar year, the exemption shall be capped  
8 in that calendar year at the amount of qualifying expenditures  
9 for energy conservation measures. However, if the amount of  
10 qualifying expenditures for energy conservation measures by a  
11 person exceeds the amount of taxes above \$50,000 which  
12 otherwise would be due in a calendar year by the person, the  
13 exemption shall be capped for the year at the amount of taxes  
14 otherwise due, but excess qualifying expenditures for energy  
15 conservation measures may be carried forward and applied as  
16 qualifying expenditures for up to 2 subsequent calendar years.

17       3. For purposes of this exemption, the term "fixed  
18 location" means one or more contiguous manufacturing sites and  
19 functionally related contiguous parcels owned or operated by  
20 the person eligible for the exemption.

21       4. For purposes of this exemption, the term "energy  
22 conservation measure" includes any expenditure for a measure  
23 that is certified by a licensed Florida professional engineer  
24 to reduce electrical demand, measured in kilowatts; reduce  
25 fossil fuel demand; reduce the required energy measured in  
26 kilowatt hours which would otherwise be needed absent the  
27 conservation measures; or reduce expenses necessary to provide  
28 renewable energy generation as defined by law, including  
29 operation and maintenance expenses.

30       5. This exemption shall be available by refund paid by  
31 the Department of Revenue. An application for refund must be

1 made to the Department of Revenue on or before May 1 for  
2 refunds earned during the prior calendar year. The Department  
3 of Revenue may develop by rule the forms and procedures for  
4 the refund application. All provisions relating to challenging  
5 a denial of a refund apply to refunds authorized under this  
6 paragraph. Notwithstanding the provisions of s. 215.26,  
7 refunds paid pursuant to this paragraph shall be paid from the  
8 General Revenue Fund and not from the Public Education Capital  
9 Outlay and Debt Service Trust Fund.

10 6. The exemption allowed under this paragraph expires  
11 on December 31, 2015, except to the extent of any remaining  
12 carryforward of qualifying expenditures for energy  
13 conservation measures.

14 Section 2. This act shall take effect upon becoming a  
15 law and shall apply retroactively to January 1, 2006, with  
16 regard to taxes paid and expenditures for energy conservation  
17 measures made in calendar year 2006, and to calendar years  
18 thereafter.

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21 SENATE SUMMARY

22 Provides an exemption from the gross receipts tax on  
23 manufacturing for electricity sold to manufacturers,  
24 after at least \$50,000 in taxes has been paid in a  
25 calendar year for electricity consumed at a fixed  
26 location, to the extent that the tax savings are invested  
27 in energy conservation measures at the fixed location.  
28 Provides for calculation of the exemption. Defines the  
29 terms "energy conservation measure" and "fixed location."  
30 Provides that the exemption is available by refund.  
31 Authorizes the Department of Revenue to adopt rules  
relating to the refund procedures. Requires that such  
refunds be paid from general revenue. Provides for  
retroactivity. Provides for future repeal.