By Senator Siplin

19-698-06

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 1                   A bill to be entitled
 2           An act relating to the tax on sales, use, and
 3           other transactions; amending s. 212.08, F.S.;
 4           providing an exemption for the purchase of
 5           gas-powered generators by service stations for
 6           use in pumping gasoline during power outages
 7           caused by hurricanes; providing an exemption
 8           for the purchase of gas-powered generators by
 9           individuals for use in generating power for
10           their respective homes and businesses during
11           power outages caused by hurricanes; providing
12           procedures for claiming the exemption;
13           providing for rulemaking by the Department of
14           Revenue; providing an effective date.
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16   Be It Enacted by the Legislature of the State of Florida:
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18           Section 1.  Paragraph (r) is added to subsection (5) of
19   section 212.08, Florida Statutes, to read:
20           212.08  Sales, rental, use, consumption, distribution,
21   and storage tax; specified exemptions.--The sale at retail,
22   the rental, the use, the consumption, the distribution, and
23   the storage to be used or consumed in this state of the
24   following are hereby specifically exempt from the tax imposed
25   by this chapter.
26           (5)  EXEMPTIONS; ACCOUNT OF USE.--
27           (r)  Gas-powered generators purchased for use during
28   power outages caused by hurricanes.--
29           1.  A gas-powered generator purchased by a service
30   station and used during a power outage caused by a hurricane
31   to pump gasoline shall be exempt from the tax imposed by this
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1 chapter upon an affirmative showing to the satisfaction of the

2 department that the generator has been used as required in

3 this subparagraph.

4   2. A gas-powered generator purchased by an individual

5 and used during a power outage caused by a hurricane to

6 generate power for the individual's residence or business

7 shall be exempt from the tax imposed by this chapter upon an

8 affirmative showing to the satisfaction of the department that

9 the generator has been used as required in this subparagraph.

10   3. The exemption set forth in this paragraph inures to

11 the purchaser of a gas-powered generator only through a refund

12 of previously paid taxes. To receive a refund under this

13 paragraph, the purchaser must file under oath with the

14 department an application that includes:

15   a. The name and address of the person claiming the

16 refund.

17   b. A copy of the sales receipt or invoice for the

18 purchase which documents the purchase of and the payment of

19 sales tax on the generator.

20   c. A sworn statement, under the penalty of perjury,

21 that, if the purchaser is an owner or lessee of a service

22 station, the primary reason for purchasing the generator was

23 to pump gasoline during a power outage caused by a hurricane,

24 or, if the purchaser is an individual, that the primary reason

25 for purchasing the generator was to provide power for the

26 person's residence or business during a power outage caused by

27 a hurricane.

28   4. A refund approved under this paragraph must be made

29 within 30 days after the department formally approves the

30 application for the refund.

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1   5. The department shall adopt rules for administering

2 this paragraph and may establish guidelines as to the

3 requisites for an affirmative showing of qualification for

4 exemption under this paragraph.

5   Section 2. This act shall take effect July 1, 2006.

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8   SENATE SUMMARY

9 Provides an exemption from the tax on sales, use, and
   other transactions for the purchase of gas-powered
10 generators by service stations for use in pumping
   gasoline during power outages caused by hurricanes.
11 Provides an exemption for the purchase of gas-powered
   generators by individuals for use in generating power for
12 their respective homes and businesses during power
   outages caused by hurricanes. Provides procedures for
13 claiming the exemption. Provides for rulemaking by the
   Department of Revenue.

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