

By Senator Deutch

30-1222-07

1 A bill to be entitled
2 An act relating to sales tax exemptions;
3 amending s. 212.08, F.S.; exempting the sale or
4 lease of gasoline-electric hybrid vehicles and
5 vehicles powered by certain other alternative
6 fuels from the tax on sales, rental, use,
7 consumption, storage, or distribution imposed
8 by state law; providing an effective date.

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10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Present paragraph (ddd) of subsection (7)
13 of section 212.08, Florida Statutes, is redesignated as
14 paragraph (eee), and a new paragraph (ddd) is added to that
15 subsection, to read:

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

22 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to
23 any entity by this chapter do not inure to any transaction
24 that is otherwise taxable under this chapter when payment is
25 made by a representative or employee of the entity by any
26 means, including, but not limited to, cash, check, or credit
27 card, even when that representative or employee is
28 subsequently reimbursed by the entity. In addition, exemptions
29 provided to any entity by this subsection do not inure to any
30 transaction that is otherwise taxable under this chapter
31 unless the entity has obtained a sales tax exemption

1 certificate from the department or the entity obtains or
2 provides other documentation as required by the department.
3 Eligible purchases or leases made with such a certificate must
4 be in strict compliance with this subsection and departmental
5 rules, and any person who makes an exempt purchase with a
6 certificate that is not in strict compliance with this
7 subsection and the rules is liable for and shall pay the tax.
8 The department may adopt rules to administer this subsection.

9 (ddd) Gasoline-electric hybrid vehicles and vehicles
10 powered by other alternative fuels.--Also exempt from the tax
11 imposed by this chapter are sales or leases of
12 gasoline-electric hybrid vehicles and vehicles powered by
13 other alternative fuels. The exemption shall inure at the time
14 of sale or lease to any entity who meets the requirements of
15 this subsection. This paragraph does not apply to
16 hydrogen-powered vehicles as described in subparagraph (ccc)2.

17 Section 2. This act shall take effect July 1, 2007.

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20 SENATE SUMMARY

21 Exempts transactions involving the sale or lease of
22 gasoline-electric hybrid vehicles and vehicles powered by
23 certain other alternative fuels from the tax on sales,
rental, use, consumption, storage, or distribution
imposed by state law.
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