

By Senator Haridopolos

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See HB

1 A bill to be entitled

2 An act relating to renewable energy source

3 devices; amending s. 196.012, F.S.; revising

4 the definition of "renewable energy source

5 device"; amending s. 196.175, F.S.; increasing

6 the exemption amount for real property with an

7 installed and operating renewable energy source

8 device; revising the exemption eligibility

9 criteria for renewable energy source devices;

10 amending s. 196.192, F.S.; providing an

11 exemption from ad valorem taxation for real

12 property with an installed and operating

13 renewable energy source device; providing an

14 effective date.

15

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

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18 Section 1. Subsection (14) of section 196.012, Florida

19 Statutes, is amended to read:

20 196.012 Definitions.--For the purpose of this chapter,

21 the following terms are defined as follows, except where the

22 context clearly indicates otherwise:

23 (14) "Renewable energy source device" or "device"

24 means any of the following equipment which, when installed in

25 connection with a dwelling unit or other structure, collects,

26 transmits, stores, or uses solar energy, wind energy, biomass,

27 or energy derived from geothermal deposits:

- 28 (a) Solar energy collectors.
- 29 (b) Storage tanks and other storage systems, excluding
- 30 swimming pools used as storage tanks.
- 31 (c) Rockbeds.

- 1 (d) Thermostats and other control devices.
2 (e) Heat exchange devices.
3 (f) Pumps and fans.
4 (g) Roof ponds.
5 (h) Freestanding thermal containers.
6 (i) Pipes, ducts, refrigerant handling systems, and
7 other equipment used to interconnect such systems; however,
8 conventional backup systems of any type are not included in
9 this definition.
10 (j) Windmills.
11 (k) Wind-driven generators.
12 (l) Power conditioning and storage devices that use
13 wind energy to generate electricity or mechanical forms of
14 energy.
15 (m) Pipes and other equipment used to transmit hot
16 geothermal water to a dwelling or structure from a geothermal
17 deposit.
18
19 "Renewable energy source device" or "device" also means any
20 heat pump with an energy efficiency ratio (EER) or a seasonal
21 energy efficiency ratio (SEER) exceeding 8.5 and a coefficient
22 of performance (COP)_T exceeding 2.8; waste heat recovery
23 system; or water heating system the primary heat source of
24 which is a dedicated heat pump or the otherwise unused
25 capacity of a heat pump heating, ventilating, and
26 air-conditioning system, ~~provided such device is installed in~~
27 ~~a structure substantially complete before January 1, 1985, and~~
28 whether ~~or not~~ solar energy, wind energy, biomass, or energy
29 derived from geothermal deposits is collected, transmitted,
30 stored, or used by such device.
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1 Section 2. Subsections (1) and (4) of section 196.175,
2 Florida Statutes, are amended to read:

3 196.175 Renewable energy source exemption.--

4 (1) Improved real property upon which a renewable
5 energy source device is installed and operated shall be
6 entitled to an exemption not greater than the lesser of:

7 (a) The assessed value of such real property less any
8 other exemptions applicable under this chapter;

9 (b) The original cost of the device, including the
10 installation cost thereof, but excluding the cost of replacing
11 previously existing property removed or improved in the course
12 of such installation; or

13 (c) ~~Ten~~ Eight percent of the assessed value of such
14 property immediately following installation.

15 (4) No exemption authorized pursuant to this section
16 shall be granted for a period of more than 10 years. ~~No~~
17 ~~exemption shall be granted with respect to renewable energy~~
18 ~~source devices installed before January 1, 1980, or after~~
19 ~~December 31, 1990.~~

20 Section 3. Subsection (4) is added to section 196.192,
21 Florida Statutes, to read:

22 196.192 Exemptions from ad valorem taxation.--Subject
23 to the provisions of this chapter:

24 (4) Real property upon which a renewable energy source
25 device as defined in s. 196.012 is installed and operated
26 shall be exempt from ad valorem taxation in an amount not to
27 exceed the original cost of the device, including the
28 installation cost thereof.

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30 For purposes of this section, each use to which the property
31 is being put must be considered in granting an exemption from

1 ad valorem taxation, including any economic use in addition to
2 any physical use. This section shall not apply in determining
3 the exemption for property owned by governmental units
4 pursuant to s. 196.199.

5 Section 4. This act shall take effect July 1, 2007.
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