Florida Senate - 2007

By Senator Margolis

35-329A-07

1	A bill to be entitled
2	An act relating to the Energy Efficient Motor
3	Vehicle Sales Tax Refund Program; creating s.
4	212.086, F.S.; providing financial incentives
5	for the purchase of an alternative motor
6	vehicle; providing that any person who
7	purchases an alternative motor vehicle from a
8	sales tax dealer is eligible for a refund of
9	the sales tax paid; requiring the alternative
10	motor vehicle to be certified under the
11	Internal Revenue Code of 1986, as amended, as a
12	new qualified hybrid motor vehicle, new
13	qualified alternative fuel motor vehicle, new
14	qualified fuel cell motor vehicle, or new
15	advanced lean-burn technology motor vehicle;
16	requiring that an application for refund be
17	filed with the Department of Revenue; providing
18	that the total dollar amount of refunds is
19	limited to the total amount of appropriations
20	in any fiscal year; authorizing a request for a
21	refund to be held for payment in the following
22	fiscal year under certain circumstances;
23	requiring the department to adopt rules;
24	providing for future repeal of the program;
25	providing an appropriation; providing an
26	effective date.
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28	Be It Enacted by the Legislature of the State of Florida:
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30	Section 1. Section 212.086, Florida Statutes, is
31	created to read:
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1 212.086 Energy Efficient Motor Vehicle Sales Tax 2 Refund Program. --3 (1) The Energy Efficient Motor Vehicle Sales Tax 4 Refund Program is established to provide financial incentives 5 for the purchase of alternative motor vehicles as specified by 6 this section. 7 (2) Any person who purchases an alternative motor 8 vehicle from a sales tax dealer in the state is eligible for a refund of the sales tax paid under this chapter. The sales tax 9 10 that is eligible for refund shall be computed on the sales price of the alternative motor vehicle up to a maximum sales 11 12 price of \$15,000. 13 (3) In order to qualify for the sales tax refund under this section, the alternative motor vehicle must be certified 14 as a new qualified hybrid motor vehicle, new qualified 15 alternative fuel motor vehicle, new qualified fuel cell motor 16 17 vehicle, or new advanced lean-burn technology motor vehicle by 18 the Internal Revenue Service for the income tax credit for alternative motor vehicles under s. 30B of the Internal 19 Revenue Code of 1986, as amended. 20 21 (4) Notwithstanding ss. 212.095 and 215.26, an 2.2 application for refund must be filed with the department 23 within 90 days after purchase of the alternative motor vehicle and must contain the following: 2.4 (a) The name and address of the person claiming the 25 <u>refund.</u> 26 27 (b) A specific description of the alternative motor 2.8 vehicle for which a refund is sought, including the vehicle 29 identification number. 30 (c) The sales invoice or other proof of purchase showing the amount of sales tax paid, the date of purchase, 31

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1 and the name and address of the sales tax dealer from whom the 2 alternative motor vehicle was purchased. (d) A sworn statement that the information provided is 3 4 accurate and that the requirements of this section have been 5 met. 6 (5) The total dollar amount of all refunds issued by 7 the department is limited to the total amount of 8 appropriations in any fiscal year for this program. The department may approve refunds up to the amount appropriated 9 10 for this refund program based on the date of filing an application for refund pursuant to subsection (4). If the 11 12 funds are insufficient during the current fiscal year, any 13 requests for refund received during that fiscal year may be processed during the following fiscal year, subject to the 14 appropriation, and have priority over new applications for 15 refund filed in the following fiscal year. The provisions of 16 17 s. 213.255 do not apply to requests for refund which are held 18 for payment in the following fiscal year. 19 (6) The department shall adopt rules pursuant to ss. 120.536(1) and 120.54 to administer this section, including 20 21 rules establishing forms and procedures for claiming this 22 refund. 23 (7) A taxpayer who receives a refund pursuant to s. 212.08(7)(ccc) may not be allowed a refund provided in this 2.4 25 section. (8) This section is repealed July 1, 2010. 26 Section 2. For the 2007-2008 fiscal year, the sum of 27 2.8 \$ million is appropriated from the General Revenue Fund to the Administrative Trust Fund of the Department of Revenue for 29 the purpose of paying sales tax refunds as provided in this 30 31 <u>act.</u>

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1	Section 3. This act shall take effect July 1, 2007.
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4	SENATE SUMMARY
5	Provides financial incentives for the purchase of an alternative motor vehicle. Provides that any person who
6	purchases an alternative motor vehicle from a sales tax dealer is eligible for a refund of the sales tax paid. Requires that the alternative motor vehicle be certified under the Internal Revenue Code of 1986, as amended, as a new qualified hybrid motor vehicle, new qualified alternative fuel motor vehicle, new qualified fuel cell motor vehicle, or new advanced lean-burn technology motor vehicle. Requires that an application for refund be filed with the Department of Revenue. Provides that the total dollar amount of refunds is limited to the total amount of appropriations in any fiscal year. Provides that a request for a refund may be held for payment in the following fiscal year under certain circumstances. Requires the department to adopt rules. Provides a repeal
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13	date for the act. Provides an appropriation.
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