



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  
9 refund of the sales tax paid under this chapter. The sales tax  
10 that is eligible for refund shall be computed on the sales  
11 price of the alternative motor vehicle up to a maximum sales  
12 price of \$15,000.  
13           (3) In order to qualify for the sales tax refund under  
14 this section, the alternative motor vehicle must be certified  
15 as a new qualified hybrid motor vehicle, new qualified  
16 alternative fuel motor vehicle, new qualified fuel cell motor  
17 vehicle, or new advanced lean-burn technology motor vehicle by  
18 the Internal Revenue Service for the income tax credit for  
19 alternative motor vehicles under s. 30B of the Internal  
20 Revenue Code of 1986, as amended.  
21           (4) Notwithstanding ss. 212.095 and 215.26, an  
22 application for refund must be filed with the department  
23 within 90 days after purchase of the alternative motor vehicle  
24 and must contain the following:  
25           (a) The name and address of the person claiming the  
26 refund.  
27           (b) A specific description of the alternative motor  
28 vehicle for which a refund is sought, including the vehicle  
29 identification number.  
30           (c) The sales invoice or other proof of purchase  
31 showing the amount of sales tax paid, the date of purchase,

1 and the name and address of the sales tax dealer from whom the  
2 alternative motor vehicle was purchased.

3 (d) A sworn statement that the information provided is  
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  
9 department may approve refunds up to the amount appropriated  
10 for this refund program based on the date of filing an  
11 application for refund pursuant to subsection (4). If the  
12 funds are insufficient during the current fiscal year, any  
13 requests for refund received during that fiscal year may be  
14 processed during the following fiscal year, subject to the  
15 appropriation, and have priority over new applications for  
16 refund filed in the following fiscal year. The provisions of  
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.  
20 120.536(1) and 120.54 to administer this section, including  
21 rules establishing forms and procedures for claiming this  
22 refund.

23 (7) A taxpayer who receives a refund pursuant to s.  
24 212.08(7)(ccc) may not be allowed a refund provided in this  
25 section.

26 (8) This section is repealed July 1, 2010.

27 Section 2. For the 2007-2008 fiscal year, the sum of  
28 \$ million is appropriated from the General Revenue Fund to  
29 the Administrative Trust Fund of the Department of Revenue for  
30 the purpose of paying sales tax refunds as provided in this  
31 act.

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Section 3. This act shall take effect July 1, 2007.

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SENATE SUMMARY

Provides financial incentives for the purchase of an alternative motor vehicle. Provides that any person who 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 date for the act. Provides an appropriation.