

Bill No. PCS (705990) for SB 996

Barcode 413916

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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Comm: RCS  
03/29/2007 11:39 AM

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The Committee on Communications and Public Utilities  
(Margolis) recommended the following amendment:

**Senate Amendment (with title amendment)**

On page 57, between lines 12 and 13,

insert:

Section 20. Section 212.086, Florida Statutes, is  
created to read:

212.086 Energy Efficient Motor Vehicle Sales Tax

Refund Program.--

(1) The Energy Efficient Motor Vehicle Sales Tax

Refund Program is established to provide financial incentives  
for the purchase of alternative motor vehicles as specified by  
this section.

(2) Any person who purchases an alternative motor

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  
that is eligible for refund shall be computed on the sales  
price of the alternative motor vehicle up to a maximum sales  
price of \$15,000.

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1       (3) In order to qualify for the sales tax refund under  
2 this section, the alternative motor vehicle must be certified  
3 as a new qualified hybrid motor vehicle, new qualified  
4 alternative fuel motor vehicle, new qualified fuel cell motor  
5 vehicle, or new advanced lean-burn technology motor vehicle by  
6 the Internal Revenue Service for the income tax credit for  
7 alternative motor vehicles under s. 30B of the Internal  
8 Revenue Code of 1986, as amended.

9       (4) Notwithstanding ss. 212.095 and 215.26, an  
10 application for refund must be filed with the department  
11 within 90 days after purchase of the alternative motor vehicle  
12 and must contain the following:

13       (a) The name and address of the person claiming the  
14 refund.

15       (b) A specific description of the alternative motor  
16 vehicle for which a refund is sought, including the vehicle  
17 identification number.

18       (c) The sales invoice or other proof of purchase  
19 showing the amount of sales tax paid, the date of purchase,  
20 and the name and address of the sales tax dealer from whom the  
21 alternative motor vehicle was purchased.

22       (d) A sworn statement that the information provided is  
23 accurate and that the requirements of this section have been  
24 met.

25       (5) The total dollar amount of all refunds issued by  
26 the department is limited to the total amount of  
27 appropriations in any fiscal year for this program. The  
28 department may approve refunds up to the amount appropriated  
29 for this refund program based on the date of filing an  
30 application for refund pursuant to subsection (4). If the  
31 funds are insufficient during the current fiscal year, any

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1 requests for refund received during that fiscal year may be  
 2 processed during the following fiscal year, subject to the  
 3 appropriation, and have priority over new applications for  
 4 refund filed in the following fiscal year. The provisions of  
 5 s. 213.255 do not apply to requests for refund which are held  
 6 for payment in the following fiscal year.

7       (6) The department shall adopt rules pursuant to ss.  
 8 120.536(1) and 120.54 to administer this section, including  
 9 rules establishing forms and procedures for claiming this  
 10 refund.

11       (7) A taxpayer who receives a refund pursuant to s.  
 12 212.08(7)(ccc) may not be allowed a refund provided in this  
 13 section.

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

15       Section 21. For the 2007-2008 fiscal year, the sum of  
 16 \$ million is appropriated from the General Revenue Fund to  
 17 the Administrative Trust Fund of the Department of Revenue for  
 18 the purpose of paying sales tax refunds as provided in this  
 19 act.

20  
 21 (Redesignate subsequent sections.)

22  
 23

24 ===== T I T L E   A M E N D M E N T =====

25 And the title is amended as follows:

26       On page 4, line 9, after the semicolon,

27

28 insert:

29       creating s. 212.086, F.S.; providing a  
 30       financial incentive for the purchase of an  
 31       alternative motor vehicle; providing that any

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1 person who purchases an alternative motor  
2 vehicle from a sales tax dealer is eligible for  
3 a refund of the sales tax paid; requiring that  
4 the alternative motor vehicle be certified  
5 under the Internal Revenue Code of 1986, as  
6 amended, as a new qualified hybrid motor  
7 vehicle, new qualified alternative fuel motor  
8 vehicle, new qualified fuel cell motor vehicle,  
9 or new advanced lean-burn technology motor  
10 vehicle; requiring that an application for  
11 refund be filed with the Department of Revenue;  
12 providing that the total dollar amount of  
13 refunds is limited to the total amount of  
14 appropriations in any fiscal year; authorizing  
15 a request for a refund to be held for payment  
16 in the following fiscal year under certain  
17 circumstances; requiring the department to  
18 adopt rules; providing for future repeal of the  
19 program;

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