

1 A bill to be entitled
 2 An act relating to fuel-efficient vehicles; providing
 3 definitions; requiring state agencies, state universities,
 4 and certain local governments to purchase hybrid, flex-
 5 fuel, or biodiesel vehicles if such vehicles are
 6 available; requiring the Department of Management Services
 7 to adopt rules establishing criteria for the purchase of
 8 such vehicles; amending s. 212.08, F.S.; exempting the
 9 sale or lease of gasoline-electric hybrid vehicles and
 10 vehicles powered by certain other alternative fuels from
 11 the tax on sales, rental, use, consumption, storage, or
 12 distribution imposed by state law; providing certain
 13 mileage requirements for the vehicle; limiting the amount
 14 of the tax exemption; providing for future expiration of
 15 the exemption; providing an effective date.

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

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 19 Section 1. (1) As used in this section, the term:
 20 (a) "Hybrid vehicle" means a hybrid vehicle, as defined in
 21 s. 316.0741, Florida Statutes.
 22 (b) "Flex-fuel vehicle" means a vehicle that is designed
 23 to run on gasoline or a blend of up to 85 percent ethanol (E85).
 24 (c) "Biodiesel vehicle" means a vehicle that is designed
 25 to run on mono-alkyl esters of long-chain fatty acids derived
 26 from vegetable oils or animal fats which conform to ASTM D6751
 27 specifications for use in diesel engines. Biodiesel refers to
 28 the pure fuel before blending with diesel fuel. Biodiesel blends

29 are denoted as "BXX" with "XX," representing the percentage of
30 biodiesel contained in the blend. For example, B100 is pure
31 biodiesel and B20 is a blend of 20 percent biodiesel and 80
32 percent petroleum diesel.

33 (2) Any new motor vehicle purchased after January 1, 2009,
34 by a state agency, state university, or local government through
35 any state purchasing plan must be a hybrid, flex-fuel, or
36 biodiesel vehicle if the type of vehicle being purchased is
37 available with such propulsion system and otherwise meets the
38 requirements for the vehicle's intended use.

39 (3) The Department of Management Services, by October 1,
40 2008, shall adopt rules that establish criteria for the purchase
41 of hybrid, flex-fuel, and biodiesel vehicles.

42 Section 2. Paragraph (ggg) is added to subsection (7) of
43 section 212.08, Florida Statutes, to read:

44 212.08 Sales, rental, use, consumption, distribution, and
45 storage tax; specified exemptions.--The sale at retail, the
46 rental, the use, the consumption, the distribution, and the
47 storage to be used or consumed in this state of the following
48 are hereby specifically exempt from the tax imposed by this
49 chapter.

50 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
51 entity by this chapter do not inure to any transaction that is
52 otherwise taxable under this chapter when payment is made by a
53 representative or employee of the entity by any means,
54 including, but not limited to, cash, check, or credit card, even
55 when that representative or employee is subsequently reimbursed
56 by the entity. In addition, exemptions provided to any entity by

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57 | this subsection do not inure to any transaction that is
58 | otherwise taxable under this chapter unless the entity has
59 | obtained a sales tax exemption certificate from the department
60 | or the entity obtains or provides other documentation as
61 | required by the department. Eligible purchases or leases made
62 | with such a certificate must be in strict compliance with this
63 | subsection and departmental rules, and any person who makes an
64 | exempt purchase with a certificate that is not in strict
65 | compliance with this subsection and the rules is liable for and
66 | shall pay the tax. The department may adopt rules to administer
67 | this subsection.

68 | (ggg) Gasoline-electric hybrid vehicles and vehicles
69 | powered by other alternative fuels.--Also exempt from the tax
70 | imposed by this chapter are sales or leases of gasoline-electric
71 | hybrid vehicles, or vehicles powered by other alternative fuels,
72 | and having at least a 25-miles-per-gallon combined city and
73 | highway mileage rating. The exemption shall inure at the time of
74 | sale or lease to any entity meeting the requirements of this
75 | subsection but may not exceed \$1,500. This paragraph does not
76 | apply to hydrogen-powered vehicles as described in subparagraph
77 | (ccc)2. This paragraph expires July 1, 2013.

78 | Section 3. This act shall take effect July 1, 2008.