

Bill No. SB 1544



229556

CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: WD	.	
3/13/2008	.	
	.	
	.	

1 The Committee on Environmental Preservation and Conservation
2 (Rich) recommended the following **amendment to amendment**
3 **(866008)** :

Senate Amendment (with directory and title amendments)

Delete line(s) 165-298

and insert:

Section 4. Paragraph (ccc) of subsection (7) of section 212.08, Florida Statutes, is amended, and paragraph (ggg) is added to that subsection, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.--The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following

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15 are hereby specifically exempt from the tax imposed by this
16 chapter.

17 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
18 entity by this chapter do not inure to any transaction that is
19 otherwise taxable under this chapter when payment is made by a
20 representative or employee of the entity by any means,
21 including, but not limited to, cash, check, or credit card, even
22 when that representative or employee is subsequently reimbursed
23 by the entity. In addition, exemptions provided to any entity by
24 this subsection do not inure to any transaction that is
25 otherwise taxable under this chapter unless the entity has
26 obtained a sales tax exemption certificate from the department
27 or the entity obtains or provides other documentation as
28 required by the department. Eligible purchases or leases made
29 with such a certificate must be in strict compliance with this
30 subsection and departmental rules, and any person who makes an
31 exempt purchase with a certificate that is not in strict
32 compliance with this subsection and the rules is liable for and
33 shall pay the tax. The department may adopt rules to administer
34 this subsection.

35 (ccc) Equipment, machinery, and other materials for
36 renewable energy technologies.--

37 1. As used in this paragraph, the term:

38 a. "Biodiesel" means the mono-alkyl esters of long-chain
39 fatty acids derived from plant or animal matter for use as a
40 source of energy and meeting the specifications for biodiesel
41 and biodiesel blends with petroleum products as adopted by the
42 Department of Agriculture and Consumer Services. Biodiesel may

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43 refer to biodiesel blends designated BXX, where XX represents
44 the volume percentage of biodiesel fuel in the blend.

45 b. "Ethanol" means an ~~nominally~~ anhydrous denatured
46 alcohol produced by the conversion of carbohydrates ~~fermentation~~
47 ~~of plant sugars~~ meeting the specifications for fuel ethanol and
48 fuel ethanol blends with petroleum products as adopted by the
49 Department of Agriculture and Consumer Services. Ethanol may
50 refer to fuel ethanol blends designated EXX, where XX represents
51 the volume percentage of fuel ethanol in the blend.

52 c. "Hydrogen fuel cells" means equipment using hydrogen or
53 a hydrogen-rich fuel in an electrochemical process to generate
54 energy, electricity, or the transfer of heat.

55 d. "Wind energy" or "wind turbines" means rotary
56 mechanical equipment that uses wind to produce at least 10kw of
57 electrical energy.

58 2. The sale or use of the following in the state is exempt
59 from the tax imposed by this chapter:

60 a. Hydrogen-powered vehicles, materials incorporated into
61 hydrogen-powered vehicles, and hydrogen-fueling stations, up to
62 a limit of \$2 million in tax each state fiscal year for all
63 taxpayers.

64 b. Commercial stationary hydrogen fuel cells, up to a
65 limit of \$1 million in tax each state fiscal year for all
66 taxpayers.

67 c. Materials used in the distribution of biodiesel (B10-
68 B100) and ethanol (E10-E100), including fueling infrastructure,
69 transportation, and storage, up to a limit of \$1 million in tax
70 each state fiscal year for all taxpayers. Gasoline fueling

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71 station pump retrofits for ethanol (E10-E100) distribution
72 qualify for the exemption provided in this sub-subparagraph.

73 d. Wind turbines, up to a limit of \$1 million in tax each
74 state fiscal year for all taxpayers.

75 3. The Department of Environmental Protection shall
76 provide to the department a list of items eligible for the
77 exemption provided in this paragraph.

78 4.a. The exemption provided in this paragraph shall be
79 available to a purchaser only through a refund of previously
80 paid taxes. Only the initial purchase of an eligible item from
81 the manufacturer is subject to refund. A purchaser who has
82 received a refund on an eligible item must notify any subsequent
83 purchaser of the item that the item is no longer eligible for a
84 refund of tax paid. This notification must be provided to the
85 subsequent purchaser on the sales invoice or other proof of
86 purchase.

87 b. To be eligible to receive the exemption provided in
88 this paragraph, a purchaser shall file an application with the
89 Department of Environmental Protection. The application shall be
90 developed by the Department of Environmental Protection, in
91 consultation with the department, and shall require:

92 (I) The name and address of the person claiming the
93 refund.

94 (II) A specific description of the purchase for which a
95 refund is sought, including, when applicable, a serial number or
96 other permanent identification number.

97 (III) The sales invoice or other proof of purchase showing
98 the amount of sales tax paid, the date of purchase, and the name

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99 and address of the sales tax dealer from whom the property was
100 purchased.

101 (IV) A sworn statement that the information provided is
102 accurate and that the requirements of this paragraph have been
103 met.

104 c. Within 30 days after receipt of an application, the
105 Department of Environmental Protection shall review the
106 application and shall notify the applicant of any deficiencies.
107 Upon receipt of a completed application, the Department of
108 Environmental Protection shall evaluate the application for
109 exemption and issue a written certification that the applicant
110 is eligible for a refund or issue a written denial of such
111 certification within 60 days after receipt of the application.
112 The Department of Environmental Protection shall provide the
113 department with a copy of each certification issued upon
114 approval of an application.

115 d. Each certified applicant shall be responsible for
116 forwarding a certified copy of the application and copies of all
117 required documentation to the department within 6 months after
118 certification by the Department of Environmental Protection.

119 e. The provisions of s. 212.095 do not apply to any refund
120 application made pursuant to this paragraph. A refund approved
121 pursuant to this paragraph shall be made within 30 days after
122 formal approval by the department.

123 f. The Department of Environmental Protection may adopt
124 the form for the application for a certificate, requirements for
125 the content and format of information submitted to the
126 Department of Environmental Protection and support of the

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127 application, other procedural requirements, and criteria by
128 which the application will be determined by rule. The department
129 may adopt all other rules pursuant to ss. 120.536(1) and 120.54
130 to administer this paragraph, including rules establishing
131 additional forms and procedures for claiming this exemption.

132 g. The Department of Environmental Protection shall be
133 responsible for ensuring that the total amounts of the
134 exemptions authorized do not exceed the limits as specified in
135 subparagraph 2.

136 5. The Department of Environmental Protection shall
137 determine and publish on a regular basis the amount of sales tax
138 funds remaining in each fiscal year.

139 6. This paragraph expires July 1, 2010, except as it
140 relates to wind turbines. The paragraph relating to wind
141 turbines expires July 1, 2012.

142 (ggg) Gasoline-electric hybrid vehicles and vehicles
143 powered by other alternative fuels.--

144 1. Also exempt from the tax imposed by this chapter are
145 sales or leases of gasoline-electric hybrid vehicles, or
146 vehicles powered by other alternative fuels, and having at least
147 a 25-miles-per-gallon combined city and highway mileage rating.
148 The exemption shall inure at the time of sale or lease to any
149 entity meeting the requirements of this subsection, but may not
150 exceed \$1,500. This paragraph does not apply to hydrogen-powered
151 vehicles as described in subparagraph (ccc)2. The provisions of
152 this paragraph expire July 1, 2013.

153 2. As used in this paragraph, the term:



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154 a. "Hybrid vehicle" means a hybrid vehicle, as defined in
155 s. 316.0741.

156 b. "Flex-fuel vehicle" means a vehicle designed to run on
157 gasoline or a blend of up to 85 percent ethanol (E85).

158 c. "Biodiesel vehicle" means a vehicle designed to run on
159 mono-alkyl esters of long-chain fatty acids derived from
160 vegetable oils or animal fats which conform to ASTM D6751
161 specifications for use in diesel engines. Biodiesel refers to
162 the pure fuel before blending with diesel fuel. Biodiesel blends
163 are denoted as "BXX" with "XX" representing the percentage of
164 biodiesel contained in the blend. For example, B100 is pure
165 biodiesel and B20 is a blend of 20-percent biodiesel and 80-
166 percent petroleum diesel.

167 3. Any new motor vehicle purchased after January 1, 2009,
168 by a state agency, state university, or local government through
169 any state purchasing plan must be a hybrid, flex-fuel, or
170 biodiesel vehicle if the type of vehicle being purchased is
171 available with such propulsion system and otherwise meets the
172 requirements for the vehicle's intended use.

173 4. On or before October 1, 2008, the Department of
174 Management Services, shall adopt rules establishing criteria for
175 the purchase of hybrid, flex-fuel, and biodiesel vehicles.

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

178 And the title is amended as follows:

179 On line(s) 2004, after the semicolon,
180 insert:

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181 providing that sales or leases of gasoline-electric hybrid
182 vehicles and vehicles powered by other alternative fuels
183 are exempt from sales or use taxes as equipment,
184 machinery, and other materials used for renewable energy
185 technologies; providing a limit for such exemption;
186 excluding hydrogen-powered vehicles from such exemption;
187 providing definitions; requiring that any new motor
188 vehicle purchased after a specified date by a state
189 agency, state university, or local government through any
190 state purchasing plan must be a hybrid, flex-fuel, or
191 biodiesel vehicle; limiting the application of such
192 requirement; requiring that the Department of Management
193 Services adopt certain rules on or before a specified
194 date;