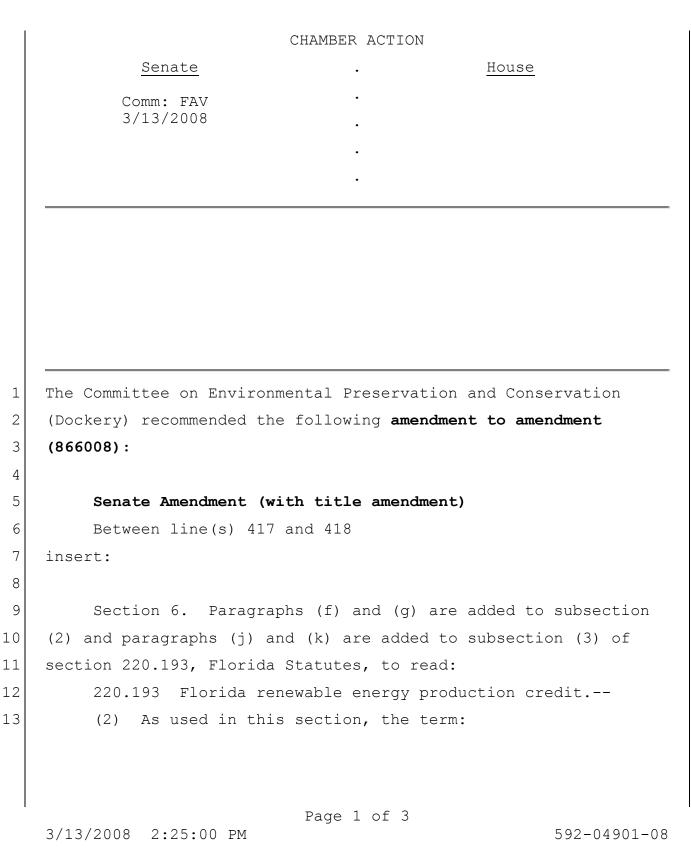
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14	(f) "Sale" or "sold" means the use of electricity by the
15	producer of such electricity which decreases the amount of
16	electricity that the producer would otherwise have to purchase.
17	(g) "Taxpayer" includes a general partnership, limited
18	partnership, limited liability company, trust, or other
19	artificial entity in which a corporation, as defined in s.
20	220.03(1)(e), owns an interest and is taxed as a partnership or
21	is disregarded as a separate entity from the corporation under
22	chapter 220.
23	(3) An annual credit against the tax imposed by this
24	section shall be allowed to a taxpayer, based on the taxpayer's
25	production and sale of electricity from a new or expanded
26	Florida renewable energy facility. For a new facility, the
27	credit shall be based on the taxpayer's sale of the facility's
28	entire electrical production. For an expanded facility, the
29	credit shall be based on the increases in the facility's
30	electrical production that are achieved after May 1, 2006.
31	(j) A credit authorized by this section shall be
32	attributed to a corporation according to its proportional
33	ownership interest in a taxpayer. In addition to the authority
34	granted to the department in subsection (4), the department may
35	adopt rules and forms to implement this subsection, including
36	specific procedures and guidelines for notifying the department
37	that a credit is attributed to a corporation and for a
38	corporation to claim such credit.
39	(k) A taxpayer's use of the credit granted pursuant to
40	this section does not reduce the amount of any credit available

41 to such taxpayer under s. 220.186.

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42	
43	========== T I T L E A M E N D M E N T =================================
44	And the title is amended as follows:
45	On line(s) 2004, after the semicolon,
46	insert:
47	
48	amending s. 220.193, F.S.; defining the term "sale" or
49	sold"; defining the term "taxpayer"; authorizing the
50	Department of Revenue to adopt rules and forms; providing
51	that the use of the renewable energy production credit
52	does not reduce the alternative minimum tax credit;