

By Senator Deutch

30-00259A-08

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1 A bill to be entitled

2 An act relating to sales tax exemptions; amending s.
3 212.08, F.S.; exempting the sale or lease of gasoline-
4 electric hybrid vehicles and vehicles powered by certain
5 other alternative fuels from the tax on sales, rental,
6 use, consumption, storage, or distribution imposed by
7 state law; providing certain mileage requirements for the
8 vehicle; limiting the amount of the tax exemption;
9 providing for future expiration of the exemption;
10 providing an effective date.

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

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14 Section 1. Paragraph (ggg) is added to subsection (7) of
15 section 212.08, Florida Statutes, to read:

16 212.08 Sales, rental, use, consumption, distribution, and
17 storage tax; specified exemptions.--The sale at retail, the
18 rental, the use, the consumption, the distribution, and the
19 storage to be used or consumed in this state of the following are
20 hereby specifically exempt from the tax imposed by this chapter.

21 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
22 entity by this chapter do not inure to any transaction that is
23 otherwise taxable under this chapter when payment is made by a
24 representative or employee of the entity by any means, including,
25 but not limited to, cash, check, or credit card, even when that
26 representative or employee is subsequently reimbursed by the
27 entity. In addition, exemptions provided to any entity by this
28 subsection do not inure to any transaction that is otherwise
29 taxable under this chapter unless the entity has obtained a sales

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30 | tax exemption certificate from the department or the entity
31 | obtains or provides other documentation as required by the
32 | department. Eligible purchases or leases made with such a
33 | certificate must be in strict compliance with this subsection and
34 | departmental rules, and any person who makes an exempt purchase
35 | with a certificate that is not in strict compliance with this
36 | subsection and the rules is liable for and shall pay the tax. The
37 | department may adopt rules to administer this subsection.

38 | (ggg) Gasoline-electric hybrid vehicles and vehicles
39 | powered by other alternative fuels.--Also exempt from the tax
40 | imposed by this chapter are sales or leases of gasoline-electric
41 | hybrid vehicles, or vehicles powered by other alternative fuels,
42 | and having at least a 25-miles-per-gallon combined city and
43 | highway mileage rating. The exemption shall inure at the time of
44 | sale or lease to any entity meeting the requirements of this
45 | subsection, but may not exceed \$1,500. This paragraph does not
46 | apply to hydrogen-powered vehicles as described in subparagraph
47 | (ccc)2. This paragraph expires July 1, 2013.

48 | Section 2. This act shall take effect July 1, 2008.