

By Senator Margolis

35-00233-08

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1 A bill to be entitled

2 An act relating to the Energy-Efficient Motor Vehicle
3 Sales Tax Refund Program; creating s. 212.086, F.S.;
4 providing financial incentives for the purchase of an
5 alternative motor vehicle; providing that any person who
6 purchases an alternative motor vehicle from a sales tax
7 dealer is eligible for a refund of the sales tax paid;
8 requiring the alternative motor vehicle to be certified
9 under the Internal Revenue Code of 1986, as amended, as a
10 new qualified hybrid motor vehicle, new qualified
11 alternative fuel motor vehicle, new qualified fuel cell
12 motor vehicle, or new advanced lean-burn technology motor
13 vehicle; requiring that an application for refund be filed
14 with the Department of Revenue; providing that the total
15 dollar amount of refunds is limited to the total amount of
16 appropriations in any fiscal year; authorizing a request
17 for a refund to be held for payment in the following
18 fiscal year under certain circumstances; requiring the
19 department to adopt rules; providing for future repeal of
20 the program; providing an appropriation; providing an
21 effective date.

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

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25 Section 1. Section 212.086, Florida Statutes, is created to
26 read:

27 212.086 Energy-Efficient Motor Vehicle Sales Tax Refund
28 Program.--

29 (1) The Energy-Efficient Motor Vehicle Sales Tax Refund

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

33 (2) Any person who purchases an alternative motor vehicle
34 from a sales tax dealer in the state is eligible for a refund of
35 the sales tax paid under this chapter. The sales tax that is
36 eligible for refund shall be computed on the sales price of the
37 alternative motor vehicle up to a maximum sales price of \$15,000.

38 (3) In order to qualify for the sales tax refund under this
39 section, the alternative motor vehicle must be certified as a new
40 qualified hybrid motor vehicle, new qualified alternative fuel
41 motor vehicle, new qualified fuel cell motor vehicle, or new
42 advanced lean-burn technology motor vehicle by the Internal
43 Revenue Service for the income tax credit for alternative motor
44 vehicles under s. 30B of the Internal Revenue Code of 1986, as
45 amended.

46 (4) Notwithstanding s. 215.26, an application for refund
47 must be filed with the department within 90 days after purchase
48 of the alternative motor vehicle and must contain the following:

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

50 (b) A specific description of the alternative motor vehicle
51 for which a refund is sought, including the vehicle
52 identification number.

53 (c) The sales invoice or other proof of purchase showing
54 the amount of sales tax paid, the date of purchase, and the name
55 and address of the sales tax dealer from whom the alternative
56 motor vehicle was purchased.

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

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59 (5) The total dollar amount of all refunds issued by the
60 department is limited to the total amount of appropriations in
61 any fiscal year for this program. The department may approve
62 refunds up to the amount appropriated for this refund program
63 based on the date of filing an application for refund pursuant to
64 subsection (4). If the funds are insufficient during the current
65 fiscal year, any requests for refund received during that fiscal
66 year may be processed during the following fiscal year, subject
67 to the appropriation, and have priority over new applications for
68 refund filed in the following fiscal year. The provisions of s.
69 213.255 do not apply to requests for refund which are held for
70 payment in the following fiscal year.

71 (6) The department shall adopt rules pursuant to ss.
72 120.536(1) and 120.54 to administer this section, including rules
73 establishing forms and procedures for claiming this refund.

74 (7) A taxpayer who receives a refund pursuant to s.
75 212.08(7)(ccc) may not be allowed a refund provided in this
76 section.

77 (8) This section is repealed July 1, 2011.

78 Section 2. For the 2007-2008 fiscal year, the sum of \$
79 million is appropriated from the General Revenue Fund to the
80 Administrative Trust Fund of the Department of Revenue for the
81 purpose of paying sales tax refunds as provided in this act.

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