

1                   A bill to be entitled  
2           An act relating to financial incentives for electric  
3           vehicles; providing definitions; exempting certain  
4           categories of electric vehicles and components from the  
5           tax on sales, use, and other transactions and certain  
6           motor vehicle title transfer, registration, and tag fees  
7           for a certain time; specifying criteria; providing for  
8           issuance of qualifying compliance certificates by the  
9           Florida Solar Energy Center; providing for credits against  
10          the corporate income tax for certain fleets of certain  
11          categories of vehicles and components for a certain time;  
12          providing criteria; providing fleet requirements;  
13          providing for issuance of qualifying compliance  
14          certificates by the Florida Solar Energy Center; providing  
15          vehicle certification requirements; providing compliance  
16          certificate maintenance, availability, and corporate tax  
17          return requirements for taxpayers; providing for carrying  
18          forward unused tax credits under certain circumstances;  
19          authorizing taxpayers to elect the order of claiming the  
20          tax credit; specifying a mutual exclusion against claiming  
21          the tax credit or taking a deduction for the same vehicle;  
22          authorizing the Department of Revenue and the Florida  
23          Solar Energy Center's Electric Drive Transportation  
24          Technologies Group to adopt rules; providing for a one-  
25          time rebate for a certain time to certain entities that  
26          install, operate, and maintain certain qualifying public  
27          charging stations for certain vehicles; specifying  
28          criteria; limiting the number of rebates per year;

29 providing application requirements; providing for a one-  
 30 time rebate for a certain time to persons who convert  
 31 their automobile to a certain type of electric or hybrid  
 32 electric automobile; specifying criteria; providing  
 33 application requirements; specifying eligibility  
 34 requirements and limitations; limiting the number of  
 35 rebates per year; exempting certain new vehicle  
 36 registrations from motor vehicle license taxes for a  
 37 certain time; providing for administrative costs of the  
 38 center; providing appropriations; providing an effective  
 39 date.

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

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43 Section 1. (1) DEFINITIONS.--For the purposes of this  
 44 section, the term:

45 (a) "Automobile" means a car or light truck, including  
 46 minivan, sports utility vehicle, or pickup truck, with 4 wheels  
 47 and a curb weight of between 1,200 pounds and 5,800 pounds.

48 (b) "Center" means the Florida Solar Energy Center.

49 (c) "Highway-capable" means capable of maintaining a  
 50 sustained top speed of at least 60 miles per hour.

51 (2) SALES AND USE TAX EXEMPTIONS.--

52 (a) Beginning July 1, 2009, through December 31, 2019, the  
 53 following categories of electric vehicles and electric vehicle  
 54 components are exempt from the taxes imposed by chapter 212,  
 55 Florida Statutes, as well as from all applicable fees that are

56 payable to any county or state revenue or motor vehicle office  
57 upon application for title transfer, registration, and tags:

58 1. Highway-capable all-electric or plug-in hybrid electric  
59 automobiles, either as original production or converted electric  
60 vehicles, having a battery pack capacity of at least 10  
61 kilowatt-hours, calculated at the battery manufacturer's 1-hour  
62 discharge rate.

63 2. The following components designed and manufactured for  
64 highway-capable all-electric and plug-in hybrid electric  
65 automobiles:

66 a. Electric propulsion motors with a continuous power  
67 rating of at least 13 kilowatts and a peak power rating of at  
68 least 34 kilowatts.

69 b. Direct current electric motor controllers and  
70 integrated alternating current electric motor  
71 inverter/controllers having:

72 (I) A maximum input voltage from the battery pack to the  
73 controller that is at least 280 volts direct current.

74 (II) A maximum input current from the battery pack to the  
75 controller that is at least 60 amperes direct current.

76 c. Battery chargers having a maximum output charging  
77 voltage of at least 350 volts direct current and a maximum  
78 output charging current of at least 8 amperes direct current.

79 d. Lithium-ion, lithium-polymer, and nickel-metal-hydride  
80 batteries, consisting of individual cells of at least 40 amp-  
81 hours capacity, specified at the battery manufacturer's 1-hour  
82 discharge rate, when such batteries are purchased in an

83 aggregate volume of at least 10 kilowatt-hours, calculated at  
84 the battery manufacturer's 1-hour discharge rate.

85 e. Vehicle and model-specific aftermarket conversion kits,  
86 with a battery pack capacity of at least 5 kilowatt-hours,  
87 calculated at the battery manufacturer's 1-hour discharge rate,  
88 to convert either a gasoline or gasoline-electric hybrid  
89 automobile into a highway-capable all-electric or plug-in hybrid  
90 electric automobile, for which the converted vehicle has been  
91 tested and certified as:

92 (I) Conforming to National Highway Traffic Safety  
93 Administration Federal Motor Vehicle Safety Standards.

94 (II) Maintaining conformance for the converted vehicle to  
95 the same United States Environmental Protection Agency emissions  
96 standards as that of the unconverted vehicle.

97 (b) Qualifying compliance certificates shall be issued for  
98 each individual vehicle, to each individual vehicle purchaser or  
99 applicant for title transfer, registration, and tags, at the  
100 time of such purchase transaction or application, by the  
101 center's Electric Drive Transportation Technologies Group  
102 through its designated regional inspection offices, which  
103 offices shall be selected by and operated under the supervision  
104 and direction of the Electric Drive Transportation Technologies  
105 Group.

106 (3) TAX CREDITS FOR CORPORATE FLEETS.--

107 (a) Any corporation located and doing business in this  
108 state that files and pays the corporate income tax imposed by  
109 chapter 220, Florida Statutes, and operates within the state a  
110 fleet of 10 or more qualifying highway-capable all-electric or

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111 plug-in hybrid electric automobiles is entitled to an annual tax  
112 credit of \$1,000 per vehicle per year for each qualifying  
113 vehicle each year, beginning July 1, 2009, through June 30,  
114 2014. Qualifying vehicles are defined as those satisfying one of  
115 the following categories:

116 1. Highway-capable all-electric or plug-in hybrid electric  
117 automobiles, either as original production or converted electric  
118 vehicles, having a battery pack capacity of at least 10  
119 kilowatt-hours, calculated at the battery manufacturer's 1-hour  
120 discharge rate.

121 2. Highway-capable all-electric or plug-in hybrid electric  
122 automobiles that have been converted using conversion kits  
123 conforming to Federal Government standards, that are vehicle and  
124 model-specific aftermarket conversion kits, with a battery pack  
125 capacity of at least 5 kilowatt-hours, calculated at the battery  
126 manufacturer's 1-hour discharge rate, to convert either a  
127 gasoline or gasoline-electric hybrid automobile into a highway-  
128 capable all-electric or plug-in hybrid electric automobile, for  
129 which the converted vehicle has been tested and certified as:

130 a. Conforming to National Highway Traffic Safety  
131 Administration Federal Motor Vehicle Safety Standards.

132 b. Maintaining conformance for the converted vehicle to  
133 the same United States Environmental Protection Agency emissions  
134 standards as that of the unconverted vehicle.

135 (b) A fleet may consist of any combination of vehicles  
136 that qualify under subparagraph (a)1. or subparagraph (a)2. In  
137 order to be counted in the fleet total, a qualifying vehicle  
138 must have valid and current Florida registration and tags.

139 (c) Qualifying compliance certificates shall be issued for  
 140 each individual vehicle for which the credit is claimed by the  
 141 center's Electric Drive Transportation Technologies Group  
 142 through its designated regional inspection offices, which  
 143 offices shall be selected by and operated under the supervision  
 144 and direction of the Electric Drive Transportation Technologies  
 145 Group.

146 (d) Corporations operating fleets of fewer than 10  
 147 qualifying vehicles within the state are not eligible for the  
 148 tax credit.

149 (e) Each individual vehicle for which the corporate income  
 150 tax credit is claimed must be certified as qualifying for the  
 151 credit by the center's Electric Drive Transportation  
 152 Technologies Group through the issuance of a qualifying  
 153 compliance certificate.

154 (f) The taxpayer shall maintain possession of the original  
 155 qualifying compliance certificate for each individual vehicle  
 156 and shall make such original certificate available for  
 157 inspection by the Department of Revenue upon request. The  
 158 taxpayer must attach to its corporate income tax return, for  
 159 submission to the Department of Revenue, a photocopy of each  
 160 qualifying compliance certificate for each qualifying vehicle in  
 161 its fleet for which the corporate income tax credit is being  
 162 claimed for each year the taxpayer claims the credit, together  
 163 with a photocopy of each qualifying vehicle's valid and current  
 164 registration. The corporate tax return must have attached to it  
 165 a minimum of at least 10 such qualifying compliance certificate  
 166 photocopies and accompanying registration photocopies, each one

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167 of which is for a separate vehicle with a distinct and different  
168 vehicle identification number in order to be eligible to claim  
169 the credit. For each qualifying vehicle, the vehicle  
170 identification number on the qualifying compliance certificate  
171 photocopy must match that on the accompanying valid and current  
172 registration photocopy for such vehicle.

173 (g) If a taxpayer does not have sufficient tax liability  
174 to claim all of the credit in the year the credit is granted,  
175 the unused portion of the aggregate credit may not be refunded  
176 but may be carried forward by the taxpayer to subsequent tax  
177 years.

178 (h) Notwithstanding s. 220.02(8), Florida Statutes, the  
179 taxpayer may claim the credit in whichever order the taxpayer  
180 chooses, relative to other credits that are to be claimed,  
181 against corporate income tax.

182 (i) If the taxpayer claims the corporate income tax credit  
183 for a qualifying vehicle, the taxpayer may not take a deduction  
184 for that vehicle. If the taxpayer takes a deduction for a  
185 qualifying vehicle, the taxpayer may not claim the corporate  
186 income tax credit for that vehicle.

187 (j) The Department of Revenue may adopt rules necessary to  
188 administer the corporate income tax credit and the center's  
189 Electric Drive Transportation Technologies Group may adopt rules  
190 necessary to determine credit eligibility.

191 (4) REBATES FOR INSTALLATION OF PUBLIC CHARGING  
192 STATIONS.--

193 (a) Beginning July 1, 2009, and through December 31, 2016,  
194 any business, commercial establishment, or academic, health

195 care, library, or other institution or any local, county, or  
196 state governmental entity that installs, operates, and maintains  
197 a qualifying public charging station for highway-capable  
198 electric vehicles shall be eligible for a one-time \$2,000 rebate  
199 from the state for each individual charging station installed  
200 within 12 months after the installation date. The location of  
201 the electric vehicle charging station must be in a parking lot  
202 or garage, or section thereof, that is open to the public,  
203 without restriction. Electric vehicle charging stations  
204 installed in parking lots and garages, or sections thereof, that  
205 require permits or have other restrictions making them  
206 inaccessible to the general public shall disqualify the public  
207 charging station owner from eligibility for the \$2,000 rebate.  
208 Only the public charging station owner shall be eligible for the  
209 rebate, not an installing contractor or an equipment or material  
210 vendor, supplier, or consultant. In order to qualify for the  
211 rebate, the electric vehicle charging station must satisfy all  
212 of the following criteria:

213 1. The charging station equipment must comply with  
214 National Electrical Code Article 625 pertaining to 208 to 240  
215 volt public charging stations.

216 2. The charging station equipment must conform to Society  
217 of Automotive Engineers J1772 Standard for 208 to 240 volt  
218 public charging stations.

219 3. The charging station equipment must have an  
220 Underwriters Laboratory listing.

221 4. The charging station equipment must be capable of  
222 operating at 208 to 240 volts alternating current input from the

223 electrical grid and have a capability of providing at least 24  
224 amperes to the electric vehicle at 208 to 240 volts alternating  
225 current.

226 (b) The rebate program shall be capped and limited to the  
227 first 100 qualifying charging station applications in each  
228 calendar year, requiring a maximum appropriation and funding by  
229 the state of \$200,000 per year. Applications for the rebate  
230 shall be submitted to and administered by the center's Electric  
231 Drive Transportation Technologies Group, which must receive the  
232 application within 12 months after a charging station's  
233 installation date. Rebate payments shall be disbursed by the  
234 Department of Revenue upon notification and authorization of  
235 such payments by the Electric Drive Transportation Technologies  
236 Group.

237 (5) REBATES FOR CONVERSION KITS CONFORMING TO FEDERAL  
238 GOVERNMENT STANDARDS.--

239 (a) Beginning July 1, 2009, and through December 31, 2013,  
240 a purchaser of a qualifying conversion kit that converts the  
241 purchaser's automobile to a highway-capable all-electric or  
242 plug-in hybrid electric automobile shall be eligible to apply  
243 for a one-time \$2,000 rebate from the state within 12 months  
244 after the date of a conversion. The conversion kit must have  
245 been purchased and installed at a qualifying kit manufacturer's  
246 authorized installation facility in this state, which facility  
247 must be certified by the qualifying kit manufacturer. The  
248 conversion kit must be a vehicle and model-specific aftermarket  
249 conversion kit, with a battery pack capacity of at least 5  
250 kilowatt-hours, calculated at the battery manufacturer's 1-hour

251 discharge rate, to convert either a gasoline or gasoline-  
252 electric hybrid automobile into either an all-electric or plug-  
253 in hybrid electric automobile, for which the converted vehicle  
254 has been tested and certified as:

255 1. Conforming to National Highway Traffic Safety  
256 Administration Federal Motor Vehicle Safety Standards.

257 2. Maintaining conformance for the converted vehicle to  
258 the same United States Environmental Protection Agency emissions  
259 standards as that of the unconverted vehicle.

260 (b) Applications for the rebate shall be submitted to and  
261 administered by the center's Electric Drive Transportation  
262 Technologies Group, which must receive the application within 12  
263 months after the date of conversion. Rebate payments shall be  
264 disbursed by the Department of Revenue upon notification and  
265 authorization of such payments by the Electric Drive  
266 Transportation Technologies Group.

267 (c) A photocopy of the converted vehicle's valid and  
268 current registration must be submitted with the application for  
269 the rebate.

270 (d) Only the owner of the vehicle at the time of  
271 conversion shall be eligible for the rebate. Subsequent owners  
272 of the converted vehicle are not eligible for the rebate. As the  
273 rebate program administrator, the center's Electric Drive  
274 Transportation Technologies Group shall maintain a registry of  
275 the vehicle identification numbers of converted vehicles for  
276 which a rebate has been paid in order to prevent duplicate  
277 applications for the same vehicle by subsequent owners, which  
278 shall be denied.

279 (e) The rebate program shall be capped and limited to the  
 280 first 100 qualifying converted vehicles in each calendar year,  
 281 requiring a maximum appropriation and funding by the state of  
 282 \$200,000 per year.

283 (6) ANNUAL MOTOR VEHICLE LICENSE TAX.--Notwithstanding any  
 284 other provision of law, all electric and plug-in hybrid motor  
 285 vehicle license taxes provided for pursuant to ss. 320.08 and  
 286 320.08001 shall not apply to the initial registration of a new  
 287 vehicle and for 4 subsequent years of registration renewals  
 288 thereafter.

289 (7) ADMINISTRATIVE COSTS.--

290 (a) It is estimated that the center's administrative costs  
 291 relating to this section will require the appropriation and  
 292 funding of an additional \$200,000 per year, which shall be  
 293 specifically designated for and committed to the center's  
 294 Electric Drive Transportation Technologies Group, supplemental  
 295 to Florida Solar Energy Center's general budget.

296 (b) It is estimated that the Department of Revenue's  
 297 administrative costs relating to this section will require the  
 298 appropriation and funding of an additional \$5,000 per year.

299 Section 2. (1) The sum of \$200,000 per year for fiscal  
 300 years 2009-2010 through 2015-2016 is appropriated from the  
 301 General Revenue Fund to the Department of Revenue to administer  
 302 subsection (4) of section 1.

303 (2) The sum of \$200,000 per year for fiscal years 2009-  
 304 2010 through 2012-2013 is appropriated from the General Revenue  
 305 Fund to the Department of Revenue to administer subsection (5)  
 306 of section 1.

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307        (3) The sum of \$200,000 per year for fiscal years 2009-  
308 2010 through 2018-2019 is appropriated from the General Revenue  
309 Fund to the Florida Solar Energy Center to administer paragraph  
310 (7) (a) of section 1.

311        (4) The sum of \$5,000 per year for fiscal years 2009-2010  
312 through 2015-2016 is appropriated from the General Revenue Fund  
313 to the Department of Revenue to administer paragraph (7) (b) of  
314 section 1.

315        Section 3. This act shall take effect July 1, 2009.