

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and other
 3 transactions; amending s. 212.08, F.S.; expanding the
 4 definition of the term "biodiesel" for certain tax
 5 exemption purposes; deleting an expiration provision;
 6 reenacting s. 220.192(1)(a) , F.S., relating to the
 7 renewable energy technologies investment tax credit, to
 8 incorporate the amendment to s. 212.08, F.S., in a
 9 reference thereto; providing an effective date.

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

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13 Section 1. Paragraph (ccc) of subsection (7) of section
 14 212.08, Florida Statutes, is amended to read:

15 212.08 Sales, rental, use, consumption, distribution, and
 16 storage tax; specified exemptions.--The sale at retail, the
 17 rental, the use, the consumption, the distribution, and the
 18 storage to be used or consumed in this state of the following
 19 are hereby specifically exempt from the tax imposed by this
 20 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,
 25 including, but not limited to, cash, check, or credit card, even
 26 when that representative or employee is subsequently reimbursed
 27 by the entity. In addition, exemptions provided to any entity by
 28 this subsection do not inure to any transaction that is

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

39 (ccc) Equipment, machinery, and other materials for
 40 renewable energy technologies.--

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

42 a. "Biodiesel" means:

43 (I) The mono-alkyl esters of long-chain fatty acids
 44 derived from plant or animal matter for use as a source of
 45 energy and meeting the specifications for biodiesel and
 46 biodiesel blends with petroleum products as adopted by the
 47 Department of Agriculture and Consumer Services. Biodiesel may
 48 refer to biodiesel blends designated BXX, where XX represents
 49 the volume percentage of biodiesel fuel in the blend; or

50 (II) A substitute for diesel fuel that is derived from
 51 nonpetroleum renewable resources; is produced from biological
 52 sources; when intended for use in motor vehicles, is registered
 53 under 40 C.F.R. part 79 as a motor vehicle fuel or fuel
 54 additive; and, when intended for use in non-motor-vehicle
 55 applications, is properly registered as required by existing
 56 federal or state law.

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57 b. "Ethanol" means an anhydrous denatured alcohol produced
58 by the conversion of carbohydrates meeting the specifications
59 for fuel ethanol and fuel ethanol blends with petroleum products
60 as adopted by the Department of Agriculture and Consumer
61 Services. Ethanol may refer to fuel ethanol blends designated
62 EXX, where XX represents the volume percentage of fuel ethanol
63 in the blend.

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

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

69 a. Hydrogen-powered vehicles, materials incorporated into
70 hydrogen-powered vehicles, and hydrogen-fueling stations, up to
71 a limit of \$2 million in tax each state fiscal year for all
72 taxpayers.

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

76 c. Materials used in the distribution of biodiesel (B10-
77 B100) and ethanol (E10-E100), including fueling infrastructure,
78 transportation, and storage, up to a limit of \$1 million in tax
79 each state fiscal year for all taxpayers. Gasoline fueling
80 station pump retrofits for ethanol (E10-E100) distribution
81 qualify for the exemption provided in this sub-subparagraph.

82 3. The Florida Energy and Climate Commission shall provide
83 to the department a list of items eligible for the exemption
84 provided in this paragraph.

85 4.a. The exemption provided in this paragraph shall be
86 available to a purchaser only through a refund of previously
87 paid taxes. An eligible item is subject to refund one time. A
88 person who has received a refund on an eligible item shall
89 notify the next purchaser of the item that such item is no
90 longer eligible for a refund of paid taxes. This notification
91 shall be provided to each subsequent purchaser on the sales
92 invoice or other proof of purchase.

93 b. To be eligible to receive the exemption provided in
94 this paragraph, a purchaser shall file an application with the
95 Florida Energy and Climate Commission. The application shall be
96 developed by the Florida Energy and Climate Commission, in
97 consultation with the department, and shall require:

98 (I) The name and address of the person claiming the
99 refund.

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

103 (III) The sales invoice or other proof of purchase showing
104 the amount of sales tax paid, the date of purchase, and the name
105 and address of the sales tax dealer from whom the property was
106 purchased.

107 (IV) A sworn statement that the information provided is
108 accurate and that the requirements of this paragraph have been
109 met.

110 c. Within 30 days after receipt of an application, the
111 Florida Energy and Climate Commission shall review the
112 application and shall notify the applicant of any deficiencies.

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113 Upon receipt of a completed application, the Florida Energy and
114 Climate Commission shall evaluate the application for exemption
115 and issue a written certification that the applicant is eligible
116 for a refund or issue a written denial of such certification
117 within 60 days after receipt of the application. The Florida
118 Energy and Climate Commission shall provide the department with
119 a copy of each certification issued upon approval of an
120 application.

121 d. Each certified applicant shall be responsible for
122 forwarding a certified copy of the application and copies of all
123 required documentation to the department within 6 months after
124 certification by the Florida Energy and Climate Commission.

125 e. A refund approved pursuant to this paragraph shall be
126 made within 30 days after formal approval by the department.

127 f. The Florida Energy and Climate Commission may adopt the
128 form for the application for a certificate, requirements for the
129 content and format of information submitted to the Florida
130 Energy and Climate Commission in support of the application,
131 other procedural requirements, and criteria by which the
132 application will be determined by rule. The department may adopt
133 all other rules pursuant to ss. 120.536(1) and 120.54 to
134 administer this paragraph, including rules establishing
135 additional forms and procedures for claiming this exemption.

136 g. The Florida Energy and Climate Commission shall be
137 responsible for ensuring that the total amounts of the
138 exemptions authorized do not exceed the limits as specified in
139 subparagraph 2.

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140 5. The Florida Energy and Climate Commission shall
 141 determine and publish on a regular basis the amount of sales tax
 142 funds remaining in each fiscal year.

143 ~~6. This paragraph expires July 1, 2010.~~

144 Section 2. For the purpose of incorporating the amendment
 145 made by this act to section 212.08, Florida Statutes, in a
 146 reference thereto, paragraph (a) of subsection (1) of section
 147 220.192, Florida Statutes, is reenacted to read:

148 220.192 Renewable energy technologies investment tax
 149 credit.--

150 (1) DEFINITIONS.--For purposes of this section, the term:

151 (a) "Biodiesel" means biodiesel as defined in s.

152 212.08(7) (ccc).

153 Section 3. This act shall take effect July 1, 2010.