

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.; providing  
 4           additional definitions for purposes of the exemption for  
 5           sales or use of equipment, machinery, and other materials  
 6           for renewable energy technologies; including under the  
 7           exemption materials used in distributing renewable diesel  
 8           fuel and renewable fuel oil; delaying expiration of the  
 9           exemption; amending s. 220.192, F.S.; providing additional  
 10          definitions for purposes of the renewable energy  
 11          technologies investment tax credit; extending application  
 12          of the credit; providing an effective date.

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

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 16           Section 1. Paragraph (ccc) of subsection (7) of section  
 17   212.08, Florida Statutes, is amended to read:

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

24           (7)   MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 25   entity by this chapter do not inure to any transaction that is  
 26   otherwise taxable under this chapter when payment is made by a  
 27   representative or employee of the entity by any means,  
 28   including, but not limited to, cash, check, or credit card, even

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

42 |       (ccc) Equipment, machinery, and other materials for  
43 | renewable energy technologies.—

44 |       1. As used in this paragraph, the term:

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

52 |       b. "Ethanol" means an anhydrous denatured alcohol produced  
53 | by the conversion of carbohydrates meeting the specifications  
54 | for fuel ethanol and fuel ethanol blends with petroleum products  
55 | as adopted by the Department of Agriculture and Consumer  
56 | Services. Ethanol may refer to fuel ethanol blends designated

57 EXX, where XX represents the volume percentage of fuel ethanol  
 58 in the blend.

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

62 d. "Renewable diesel fuel" means liquid fuel for use in  
 63 diesel-powered engines which is derived from biomass and meets  
 64 the registration requirements for fuel and fuel additives  
 65 established by the United States Environmental Protection Agency  
 66 and the specifications and requirements as adopted by the  
 67 Department of Agriculture and Consumer Services.

68 e. "Renewable fuel oil" means liquid fuel for use in fuel  
 69 oil applications which is derived from biomass and meets the  
 70 registration requirements for fuel and fuel additives  
 71 established by the United States Environmental Protection Agency  
 72 and the specifications and requirements as adopted by the  
 73 Department of Agriculture and Consumer Services.

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

76 a. Hydrogen-powered vehicles, materials incorporated into  
 77 hydrogen-powered vehicles, and hydrogen-fueling stations, up to  
 78 a limit of \$2 million in tax each state fiscal year for all  
 79 taxpayers.

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

83 c. Materials used in the distribution of biodiesel (B10-  
 84 B100), ~~and~~ ethanol (E10-E100), renewable diesel fuel, and

85 renewable fuel oil, including fueling infrastructure,  
86 transportation, and storage, up to a limit of \$1 million in tax  
87 each state fiscal year for all taxpayers. Gasoline fueling  
88 station pump retrofits for ethanol (E10-E100) distribution  
89 qualify for the exemption provided in this sub-subparagraph.

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

93 4.a. The exemption provided in this paragraph shall be  
94 available to a purchaser only through a refund of previously  
95 paid taxes. An eligible item is subject to refund one time. A  
96 person who has received a refund on an eligible item shall  
97 notify the next purchaser of the item that such item is no  
98 longer eligible for a refund of paid taxes. This notification  
99 shall be provided to each subsequent purchaser on the sales  
100 invoice or other proof of purchase.

101 b. To be eligible to receive the exemption provided in  
102 this paragraph, a purchaser shall file an application with the  
103 Florida Energy and Climate Commission. The application shall be  
104 developed by the Florida Energy and Climate Commission, in  
105 consultation with the department, and shall require:

106 (I) The name and address of the person claiming the  
107 refund.

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

111 (III) The sales invoice or other proof of purchase showing  
112 the amount of sales tax paid, the date of purchase, and the name

113 and address of the sales tax dealer from whom the property was  
114 purchased.

115 (IV) A sworn statement that the information provided is  
116 accurate and that the requirements of this paragraph have been  
117 met.

118 c. Within 30 days after receipt of an application, the  
119 Florida Energy and Climate Commission shall review the  
120 application and shall notify the applicant of any deficiencies.  
121 Upon receipt of a completed application, the Florida Energy and  
122 Climate Commission shall evaluate the application for exemption  
123 and issue a written certification that the applicant is eligible  
124 for a refund or issue a written denial of such certification  
125 within 60 days after receipt of the application. The Florida  
126 Energy and Climate Commission shall provide the department with  
127 a copy of each certification issued upon approval of an  
128 application.

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

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

135 f. The Florida Energy and Climate Commission may adopt the  
136 form for the application for a certificate, requirements for the  
137 content and format of information submitted to the Florida  
138 Energy and Climate Commission in support of the application,  
139 other procedural requirements, and criteria by which the  
140 application will be determined by rule. The department may adopt

141 all other rules pursuant to ss. 120.536(1) and 120.54 to  
 142 administer this paragraph, including rules establishing  
 143 additional forms and procedures for claiming this exemption.

144 g. The Florida Energy and Climate Commission shall be  
 145 responsible for ensuring that the total amounts of the  
 146 exemptions authorized do not exceed the limits as specified in  
 147 subparagraph 2.

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

151 6. This paragraph expires July 1, 2015 ~~2010~~.

152 Section 2. Subsection (1) of section 220.192, Florida  
 153 Statutes, is amended to read:

154 220.192 Renewable energy technologies investment tax  
 155 credit.—

156 (1) DEFINITIONS.—For purposes of this section, the term:

157 (a) "Biodiesel" means biodiesel as defined in s.  
 158 212.08(7)(ccc).

159 (b) "Corporation" includes a general partnership, limited  
 160 partnership, limited liability company, unincorporated business,  
 161 or other business entity, including entities taxed as  
 162 partnerships for federal income tax purposes.

163 (c) "Eligible costs" means:

164 1. Seventy-five percent of all capital costs, operation  
 165 and maintenance costs, and research and development costs  
 166 incurred between July 1, 2006, and June 30, 2015 ~~2010~~, up to a  
 167 limit of \$3 million per state fiscal year for all taxpayers, in  
 168 connection with an investment in hydrogen-powered vehicles and

169 hydrogen vehicle fueling stations in the state, including, but  
 170 not limited to, the costs of constructing, installing, and  
 171 equipping such technologies in the state.

172 2. Seventy-five percent of all capital costs, operation  
 173 and maintenance costs, and research and development costs  
 174 incurred between July 1, 2006, and June 30, 2015 ~~2010~~, up to a  
 175 limit of \$1.5 million per state fiscal year for all taxpayers,  
 176 and limited to a maximum of \$12,000 per fuel cell, in connection  
 177 with an investment in commercial stationary hydrogen fuel cells  
 178 in the state, including, but not limited to, the costs of  
 179 constructing, installing, and equipping such technologies in the  
 180 state.

181 3. Seventy-five percent of all capital costs, operation  
 182 and maintenance costs, and research and development costs  
 183 incurred between July 1, 2006, and June 30, 2015 ~~2010~~, up to a  
 184 limit of \$6.5 million per state fiscal year for all taxpayers,  
 185 in connection with an investment in the production, storage, and  
 186 distribution of biodiesel (B10-B100), and ethanol (E10-E100),  
 187 renewable diesel fuel, and renewable fuel oil in the state,  
 188 including the costs of constructing, installing, and equipping  
 189 such technologies in the state. Gasoline fueling station pump  
 190 retrofits for ethanol (E10-E100) distribution qualify as an  
 191 eligible cost under this subparagraph.

192 (d) "Ethanol" means ethanol as defined in s.  
 193 212.08(7)(ccc).

194 (e) "Hydrogen fuel cell" means hydrogen fuel cell as  
 195 defined in s. 212.08(7)(ccc).

196 (f) "Renewable diesel fuel" means renewable diesel fuel as

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197 defined in s. 212.08(7)(ccc).

198 (g) "Renewable fuel oil" means renewable fuel oil as  
199 defined in s. 212.08(7)(ccc).

200 (h)~~(f)~~ "Taxpayer" includes a corporation as defined in  
201 paragraph (b) or s. 220.03.

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