



213366

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/16/2010	.	
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The Committee on Finance and Tax (Bennett) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause and insert:

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

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



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13 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
14 entity by this chapter do not inure to any transaction that is  
15 otherwise taxable under this chapter when payment is made by a  
16 representative or employee of the entity by any means,  
17 including, but not limited to, cash, check, or credit card, even  
18 when that representative or employee is subsequently reimbursed  
19 by the entity. In addition, exemptions provided to any entity by  
20 this subsection do not inure to any transaction that is  
21 otherwise taxable under this chapter unless the entity has  
22 obtained a sales tax exemption certificate from the department  
23 or the entity obtains or provides other documentation as  
24 required by the department. Eligible purchases or leases made  
25 with such a certificate must be in strict compliance with this  
26 subsection and departmental rules, and any person who makes an  
27 exempt purchase with a certificate that is not in strict  
28 compliance with this subsection and the rules is liable for and  
29 shall pay the tax. The department may adopt rules to administer  
30 this subsection.

31 (ccc) *Equipment, machinery, and other materials for*  
32 *renewable energy technologies.*—

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

34 a. "Biodiesel" means the mono-alkyl esters of long-chain  
35 fatty acids derived from plant or animal matter for use as a  
36 source of energy and meeting the specifications for biodiesel  
37 and biodiesel blends with petroleum products as adopted by the  
38 Department of Agriculture and Consumer Services. Biodiesel may  
39 refer to biodiesel blends designated BXX, where XX represents  
40 the volume percentage of biodiesel fuel in the blend.

41 b. "Ethanol" means an anhydrous denatured alcohol produced



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42 by the conversion of carbohydrates meeting the specifications  
43 for fuel ethanol and fuel ethanol blends with petroleum products  
44 as adopted by the Department of Agriculture and Consumer  
45 Services. Ethanol may refer to fuel ethanol blends designated  
46 EXX, where XX represents the volume percentage of fuel ethanol  
47 in the blend.

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

51 d. "Renewable diesel fuel" means liquid fuel for use in  
52 diesel-powered engines which is derived from biomass and meets  
53 the registration requirements for fuel and fuel additives  
54 established by the United States Environmental Protection Agency  
55 and the specifications and requirements as adopted by the  
56 Department of Agriculture and Consumer Services.

57 e. "Renewable fuel oil" means liquid fuel for use in fuel  
58 oil applications which is derived from biomass and meets the  
59 registration requirements for fuel and fuel additives  
60 established by the United States Environmental Protection Agency  
61 and the specifications and requirements as adopted by the  
62 Department of Agriculture and Consumer Services.

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

65 a. Hydrogen-powered vehicles, materials incorporated into  
66 hydrogen-powered vehicles, and hydrogen-fueling stations, up to  
67 a limit of \$2 million in tax each state fiscal year for all  
68 taxpayers.

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



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71 c. Materials used in the distribution of biodiesel (B10-  
72 B100), ~~and~~ ethanol (E10-E100), renewable diesel fuel, and  
73 renewable fuel oil, including fueling infrastructure,  
74 transportation, and storage, up to a limit of \$1 million in tax  
75 each state fiscal year for all taxpayers. Gasoline fueling  
76 station pump retrofits for ethanol (E10-E100) distribution  
77 qualify for the exemption provided in this sub-subparagraph.

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

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

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

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

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

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



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100 and address of the sales tax dealer from whom the property was  
101 purchased.

102 (IV) A sworn statement that the information provided is  
103 accurate and that the requirements of this paragraph have been  
104 met.

105 c. Within 30 days after receipt of an application, the  
106 Florida Energy and Climate Commission shall review the  
107 application and shall notify the applicant of any deficiencies.  
108 Upon receipt of a completed application, the Florida Energy and  
109 Climate Commission shall evaluate the application for exemption  
110 and issue a written certification that the applicant is eligible  
111 for a refund or issue a written denial of such certification  
112 within 60 days after receipt of the application. The Florida  
113 Energy and Climate Commission shall provide the department with  
114 a copy of each certification issued upon approval of an  
115 application.

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

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

122 f. The Florida Energy and Climate Commission may adopt the  
123 form for the application for a certificate, requirements for the  
124 content and format of information submitted to the Florida  
125 Energy and Climate Commission in support of the application,  
126 other procedural requirements, and criteria by which the  
127 application will be determined by rule. The department may adopt  
128 all other rules pursuant to ss. 120.536(1) and 120.54 to



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129 administer this paragraph, including rules establishing  
130 additional forms and procedures for claiming this exemption.

131 g. The Florida Energy and Climate Commission shall be  
132 responsible for ensuring that the total amounts of the  
133 exemptions authorized do not exceed the limits as specified in  
134 subparagraph 2.

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

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

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

141 220.192 Renewable energy technologies investment tax  
142 credit.—

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

144 (a) "Biodiesel" means biodiesel as defined in s.  
145 212.08(7)(ccc).

146 (b) "Corporation" includes a general partnership, limited  
147 partnership, limited liability company, unincorporated business,  
148 or other business entity, including entities taxed as  
149 partnerships for federal income tax purposes.

150 (c) "Eligible costs" means:

151 1. Seventy-five percent of all capital costs, operation and  
152 maintenance costs, and research and development costs incurred  
153 between July 1, 2006, and June 30, 2015 ~~2010~~, up to a limit of  
154 \$3 million per state fiscal year for all taxpayers, in  
155 connection with an investment in hydrogen-powered vehicles and  
156 hydrogen vehicle fueling stations in the state, including, but  
157 not limited to, the costs of constructing, installing, and



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158 equipping such technologies in the state.

159       2. Seventy-five percent of all capital costs, operation and  
160 maintenance costs, and research and development costs incurred  
161 between July 1, 2006, and June 30, 2015 ~~2010~~, up to a limit of  
162 \$1.5 million per state fiscal year for all taxpayers, and  
163 limited to a maximum of \$12,000 per fuel cell, in connection  
164 with an investment in commercial stationary hydrogen fuel cells  
165 in the state, including, but not limited to, the costs of  
166 constructing, installing, and equipping such technologies in the  
167 state.

168       3. Seventy-five percent of all capital costs, operation and  
169 maintenance costs, and research and development costs incurred  
170 between July 1, 2006, and June 30, 2015 ~~2010~~, up to a limit of  
171 \$6.5 million per state fiscal year for all taxpayers, in  
172 connection with an investment in the production, storage, and  
173 distribution of biodiesel (B10-B100), ~~and~~ ethanol (E10-E100),  
174 renewable diesel fuel, and renewable fuel oil in the state,  
175 including the costs of constructing, installing, and equipping  
176 such technologies in the state. Gasoline fueling station pump  
177 retrofits for ethanol (E10-E100) distribution qualify as an  
178 eligible cost under this subparagraph.

179       (d) "Ethanol" means ethanol as defined in s.  
180 212.08(7)(ccc).

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

183       (f) "Renewable diesel fuel" means renewable diesel fuel as  
184 defined in s. 212.08(7)(ccc).

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

