



800964

LEGISLATIVE ACTION

Senate	.	House
Comm: PEND	.	
02/16/2010	.	
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The Committee on Agriculture (Baker) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 67 - 150  
and insert:

d. "Renewable diesel" means liquid fuel for use in diesel-powered engines which meets the registration requirements for fuel and fuel additives established by the United States Environmental Protection Agency and the specifications and requirements adopted by the Department of Agriculture and Consumer Services.

e. "Renewable fuel oil" means liquid fuel for use in fuel oil applications which is derived from biomass and meets the registration requirements for fuel and fuel additives



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14 established by the United States Environmental Protection Agency  
15 and the specifications and requirements adopted by the  
16 Department of Agriculture and Consumer Services.

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

19 a. Hydrogen-powered vehicles, materials incorporated into  
20 hydrogen-powered vehicles, and hydrogen-fueling stations, up to  
21 a limit of \$2 million in tax each state fiscal year for all  
22 taxpayers.

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

25 c. Materials used in the distribution of biodiesel (B10-  
26 B100), ~~and~~ ethanol (E10-E100), renewable diesel, and renewable  
27 fuel oil, including fueling infrastructure, transportation, and  
28 storage, up to a limit of \$1 million in tax each state fiscal  
29 year for all taxpayers. Gasoline fueling station pump retrofits  
30 for ethanol (E10-E100) distribution qualify for the exemption  
31 provided in this sub-subparagraph.

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

35 4.a. The exemption provided in this paragraph shall be  
36 available to a purchaser only through a refund of previously  
37 paid taxes. An eligible item is subject to refund one time. A  
38 person who has received a refund on an eligible item shall  
39 notify the next purchaser of the item that such item is no  
40 longer eligible for a refund of paid taxes. This notification  
41 shall be provided to each subsequent purchaser on the sales  
42 invoice or other proof of purchase.



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43           b. To be eligible to receive the exemption provided in this  
44 paragraph, a purchaser shall file an application with the  
45 Florida Energy and Climate Commission. The application shall be  
46 developed by the Florida Energy and Climate Commission, in  
47 consultation with the department, and shall require:

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

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

52           (III) The sales invoice or other proof of purchase showing  
53 the amount of sales tax paid, the date of purchase, and the name  
54 and address of the sales tax dealer from whom the property was  
55 purchased.

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

59           c. Within 30 days after receipt of an application, the  
60 Florida Energy and Climate Commission shall review the  
61 application and shall notify the applicant of any deficiencies.  
62 Upon receipt of a completed application, the Florida Energy and  
63 Climate Commission shall evaluate the application for exemption  
64 and issue a written certification that the applicant is eligible  
65 for a refund or issue a written denial of such certification  
66 within 60 days after receipt of the application. The Florida  
67 Energy and Climate Commission shall provide the department with  
68 a copy of each certification issued upon approval of an  
69 application.

70           d. Each certified applicant shall be responsible for  
71 forwarding a certified copy of the application and copies of all



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72 required documentation to the department within 6 months after  
73 certification by the Florida Energy and Climate Commission.

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

76 f. The Florida Energy and Climate Commission may adopt the  
77 form for the application for a certificate, requirements for the  
78 content and format of information submitted to the Florida  
79 Energy and Climate Commission in support of the application,  
80 other procedural requirements, and criteria by which the  
81 application will be determined by rule. The department may adopt  
82 all other rules pursuant to ss. 120.536(1) and 120.54 to  
83 administer this paragraph, including rules establishing  
84 additional forms and procedures for claiming this exemption.

85 g. The Florida Energy and Climate Commission shall be  
86 responsible for ensuring that the total amounts of the  
87 exemptions authorized do not exceed the limits as specified in  
88 subparagraph 2.

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

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

93 Section 2. Section 220.192, Florida Statutes, is amended to  
94 read:

95 220.192 Renewable energy technologies investment tax  
96 credit.—

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

98 (a) "Biodiesel" means biodiesel as defined in s.  
99 212.08(7)(ccc).

100 (b) "Corporation" includes a general partnership, limited



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101 partnership, limited liability company, unincorporated business,  
102 or other business entity, including entities taxed as  
103 partnerships for federal income tax purposes.

104 (c) "Eligible costs" means:

105 1. Seventy-five percent of all capital costs, operation and  
106 maintenance costs, and research and development costs incurred  
107 between July 1, 2006, and June 30, 2010, up to a limit of \$3  
108 million per state fiscal year for all taxpayers, in connection  
109 with an investment in hydrogen-powered vehicles and hydrogen  
110 vehicle fueling stations in the state, including, but not  
111 limited to, the costs of constructing, installing, and equipping  
112 such technologies in the state.

113 2. Seventy-five percent of all capital costs, operation and  
114 maintenance costs, and research and development costs incurred  
115 between July 1, 2006, and June 30, 2010, up to a limit of \$1.5  
116 million per state fiscal year for all taxpayers, and limited to  
117 a maximum of \$12,000 per fuel cell, in connection with an  
118 investment in commercial stationary hydrogen fuel cells in the  
119 state, including, but not limited to, the costs of constructing,  
120 installing, and equipping such technologies in the state.

121 3. Seventy-five percent of all capital costs, operation and  
122 maintenance costs, and research and development costs incurred  
123 between July 1, 2006, and June 30, 2010, up to a limit of \$6.5  
124 million per state fiscal year for all taxpayers, in connection  
125 with an investment in the production, storage, and distribution  
126 of biodiesel (B10-B100), ~~and~~ ethanol (E10-E100), renewable  
127 diesel, or renewable fuel oil in the state, including the costs  
128 of constructing, installing, and equipping such technologies in  
129 the state. Gasoline fueling station pump retrofits for ethanol



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130 (E10-E100) distribution qualify as an eligible cost under this  
131 subparagraph.

132 (d) "Ethanol" means ethanol as defined in s.  
133 212.08(7)(ccc).

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

136 (f) "Renewable diesel" means renewable diesel as defined in  
137 s. 212.08(7)(ccc).

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

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

142  
143 ===== T I T L E A M E N D M E N T =====

144 And the title is amended as follows:

145 Delete lines 5 - 9

146 and insert:

147 exemption purposes; defining the terms "renewable  
148 diesel" and "renewable fuel oil" for purposes of a  
149 sales tax exemption for materials used in the  
150 distribution of such items; deleting a provision  
151 providing for the expiration of a sales tax exemption  
152 relating to renewable energy technologies; amending s.  
153 220.192, F.S.; defining the terms "renewable diesel"  
154 and "renewable fuel oil" for purposes of the renewable  
155 energy technologies investment tax credit; providing  
156 an effective date.