

1 A bill to be entitled
 2 An act relating to tax exemptions for plug-in electric
 3 vehicles; amending s. 212.08, F.S.; exempting certain
 4 new plug-in electric vehicles from the sales and use
 5 tax; defining the term "plug-in electric vehicle";
 6 providing for future repeal; providing an effective
 7 date.

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

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 11 Section 1. Subsection (19) is added to section 212.08,
 12 Florida Statutes, to read:

13 212.08 Sales, rental, use, consumption, distribution, and
 14 storage tax; specified exemptions.—The sale at retail, the
 15 rental, the use, the consumption, the distribution, and the
 16 storage to be used or consumed in this state of the following
 17 are hereby specifically exempt from the tax imposed by this
 18 chapter.

19 (19) EXEMPTIONS; PLUG-IN ELECTRIC VEHICLES.—

20 (a) The sale of a new plug-in electric vehicle is exempt
 21 from the tax imposed by this chapter if the purchaser is a
 22 resident of the state as defined in s. 317.0003(4) and the
 23 vehicle is purchased from a licensed motor vehicle dealer in the
 24 state.

25 (b) The sales tax exemption applies to that portion of the
 26 sales price less than \$40,000, not to exceed an exemption of

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27 \$2,400 for each plug-in electric vehicle. The exemption provided
28 under this paragraph does not apply to the lease or rental of a
29 plug-in electric vehicle.

30 (c) The exemption provided in this subsection does not
31 amend or repeal subsection (10), which provides a partial
32 exemption for certain motor vehicles sold to a resident of
33 another state.

34 (d) For the purpose of the exemption provided in this
35 subsection, the term "plug-in electric vehicle" means a motor
36 vehicle that is fully or partially powered by batteries that can
37 be recharged from an external source of electricity; is made by
38 a manufacturer primarily for use on public streets, roads, and
39 highways; is acquired for use by the purchaser and not for
40 resale; is rated at no more than 8,500 pounds unloaded gross
41 vehicle weight; has a maximum speed of at least 55 miles per
42 hour; and has a battery capacity of at least 4 kilowatt hours.

43 (e) This subsection expires June 30, 2021.

44 Section 2. This act shall take effect July 1, 2016.