

By Senator Soto

14-00539-16

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1 A bill to be entitled
2 An act relating to sales of motor vehicles powered by
3 electricity or hydrogen; amending s. 212.08, F.S.;
4 exempting the sale of an electric vehicle and a
5 hydrogen vehicle from the sales and use tax; defining
6 the terms "electric vehicle" and "hydrogen vehicle";
7 providing for expiration; providing an effective date.

8
9 Be It Enacted by the Legislature of the State of Florida:

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11 Section 1. Paragraph (ooo) is added to subsection (7) of
12 section 212.08, 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 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
20 entity by this chapter do not inure to any transaction that is
21 otherwise taxable under this chapter when payment is made by a
22 representative or employee of the entity by any means,
23 including, but not limited to, cash, check, or credit card, even
24 when that representative or employee is subsequently reimbursed
25 by the entity. In addition, exemptions provided to any entity by
26 this subsection do not inure to any transaction that is
27 otherwise taxable under this chapter unless the entity has
28 obtained a sales tax exemption certificate from the department
29 or the entity obtains or provides other documentation as

14-00539-16

2016364__

30 required by the department. Eligible purchases or leases made
31 with such a certificate must be in strict compliance with this
32 subsection and departmental rules, and any person who makes an
33 exempt purchase with a certificate that is not in strict
34 compliance with this subsection and the rules is liable for and
35 shall pay the tax. The department may adopt rules to administer
36 this subsection.

37 (ooo) *Electric and hydrogen vehicles.*—The sale of an
38 electric vehicle or a hydrogen vehicle is exempt from the tax
39 imposed by this chapter. As used in this paragraph, the term
40 “electric vehicle” means a motor vehicle that is powered solely
41 by electricity produced by rechargeable storage batteries. The
42 term “hydrogen vehicle” means a motor vehicle that is powered
43 solely by hydrogen used in a fuel cell or an internal combustion
44 engine. This paragraph expires June 30, 2021.

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