



761046

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/21/2023	.	
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The Committee on Governmental Oversight and Accountability
(Brodeur) recommended the following:

Senate Amendment (with title amendment)

Before line 20

insert:

Section 1. Paragraph (qqq) is added to subsection (7) of
section 212.08, Florida Statutes, 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



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11 are hereby specifically exempt from the tax imposed by this
12 chapter.

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 (qqq) Electric vehicle conversion components and labor.—

32 1. As used in this paragraph, the term "electric vehicle
33 conversion" means replacing the gas or diesel powertrain
34 technology of a motor vehicle with 100 percent battery electric
35 powertrain technology.

36 2. Electric vehicle components and labor hours used for
37 electric vehicle conversion are exempt from the tax imposed by
38 this chapter.

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40 ===== T I T L E A M E N D M E N T =====

41 And the title is amended as follows:

42 Delete line 2

43 and insert:

44 An act relating to energy; amending s. 212.08, F.S.;

45 defining the term "electric vehicle conversion";

46 exempting certain components and labor used for

47 electric vehicle conversion from sales tax; amending

48 s. 286.29, F.S.;