

By Senator Yarborough

4-00698-23

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1                   A bill to be entitled  
2           An act relating to a sales tax exemption for renewable  
3           natural gas machinery and equipment; amending s.  
4           212.08, F.S.; defining the term "renewable natural  
5           gas"; providing a sales tax exemption for the purchase  
6           of certain machinery and equipment relating to  
7           renewable natural gas; requiring purchasers of such  
8           machinery and equipment to furnish the vendor with a  
9           certain affidavit; providing an exception; providing  
10          penalties, including a criminal penalty; authorizing  
11          the Department of Revenue to adopt rules; providing an  
12          effective date.

13  
14 Be It Enacted by the Legislature of the State of Florida:

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16           Section 1. Paragraph (v) is added to subsection (5) of  
17           section 212.08, Florida Statutes, to read:

18           212.08 Sales, rental, use, consumption, distribution, and  
19           storage tax; specified exemptions.—The sale at retail, the  
20           rental, the use, the consumption, the distribution, and the  
21           storage to be used or consumed in this state of the following  
22           are hereby specifically exempt from the tax imposed by this  
23           chapter.

24           (5) EXEMPTIONS; ACCOUNT OF USE.—

25           (v) Renewable natural gas machinery and equipment.—

26           1. As used in this paragraph, the term "renewable natural  
27           gas" means anaerobically generated biogas, landfill gas, or  
28           wastewater treatment gas refined to a methane content of 90  
29           percent or greater, which may be used as transportation fuel or

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30 for electric generation or is of a quality capable of being  
31 injected into a natural gas pipeline. For purposes of this  
32 chapter, any reference to natural gas includes renewable natural  
33 gas.

34 2. The purchase of machinery and equipment that is  
35 primarily used in the production, storage, transportation,  
36 compression, or blending of renewable natural gas and that is  
37 used at a fixed location is exempt from the tax imposed by this  
38 chapter.

39 3. Purchasers of machinery and equipment qualifying for the  
40 exemption provided in this paragraph must furnish the vendor  
41 with an affidavit stating that the item or items to be exempted  
42 are for the use designated herein. Purchasers with self-accrual  
43 authority pursuant to s. 212.183 are not required to provide  
44 this affidavit, but shall maintain all documentation necessary  
45 to prove the exempt status of purchases.

46 4. A person furnishing a false affidavit to the vendor for  
47 the purpose of evading payment of the tax imposed under this  
48 chapter is subject to the penalty set forth in s. 212.085 and as  
49 otherwise provided by law.

50 5. The department may adopt rules to administer this  
51 paragraph.

52 Section 2. This act shall take effect July 1, 2023.