



LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/27/2026	.	
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The Committee on Regulated Industries (Mayfield) recommended the following:

1 **Senate Amendment (with title amendment)**

2
3 Delete everything after the enacting clause
4 and insert:

5 Section 1. Paragraph (ffff) is added to subsection (7) of
6 section 212.08, Florida Statutes, to read:

7 212.08 Sales, rental, use, consumption, distribution, and
8 storage tax; specified exemptions.—The sale at retail, the
9 rental, the use, the consumption, the distribution, and the
10 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 (ffff) Electricity sold to an owner or operator of an
32 electric vehicle charging station.—

33 1. Electricity, including electricity used for necessary
34 supporting equipment and infrastructure, is exempt from the tax
35 imposed by this chapter if the electricity is sold to an owner
36 or operator of an electric vehicle charging station and used for
37 the primary purpose of providing electric vehicle charging to a
38 consumer or any person pursuant to s. 366.94.

39 2. This exemption applies only if the electricity used for



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40 the exempt purpose specified in subparagraph 1. is separately
41 metered at the point of delivery from the electric utility to
42 the owner or operator of the electric vehicle charging station.
43 If claiming an exemption pursuant to this paragraph, the owner
44 or operator of the electric vehicle charging station must
45 furnish the electric utility with an affidavit, on a form
46 adopted by department rule, attesting that the electricity is
47 used for the exempt purpose specified in subparagraph 1. If the
48 electricity is not separately metered at the point of delivery
49 from the electric utility to the owner or operator, it is
50 conclusively presumed that some portion of the electricity is
51 used for a nonexempt purpose, and all such electricity is
52 taxable.

53 3. Any person that furnishes a false affidavit to the
54 electric utility for the purpose of evading payment of any tax
55 imposed under this chapter shall be subject to the penalties set
56 forth in s. 212.085 and as otherwise provided by law.

57 4. Possession by an electric utility of an affidavit
58 furnished pursuant to this paragraph by an owner or operator of
59 an electric vehicle charging station relieves the electric
60 utility of the responsibility of collecting the tax on the sale
61 of the electricity from which the exemption is claimed, and the
62 department shall look solely to the owner or operator for
63 recovery of the tax if it determines that the owner or operator
64 was not entitled to the exemption.

65 5. As used in this paragraph, the term:

66 a. "Electric utility" has the same meaning as in s. 366.02.
67 b. "Electric vehicle charging station" has the same meaning
68 as in s. 366.94(2).



69 c. "Necessary supporting equipment and infrastructure"
70 means equipment and infrastructure reasonably necessary for the
71 safe and efficient operation of an electric vehicle charging
72 station. The term does not include equipment or facilities
73 primarily used for commercial purposes unrelated to electric
74 vehicle charging. The term includes all of the following:

75 (I) Lighting and other public safety-related systems.

76 (II) User interface and payment systems.

77 (III) Advertising media and informational signage relating
78 to the electric vehicle charging station and located within the
79 immediate vicinity of the station.

80 (IV) Equipment used for electric vehicle charging,
81 including conductors, connectors, attachment plugs, energy
82 storage and management systems, communication and control
83 systems, and personnel protection systems.

84 (V) All other fittings, electrical infrastructure, devices,
85 power outlets, or apparatuses installed specifically for the
86 purpose of transferring energy between the premise's wiring and
87 an electric vehicle.

88 6. The department must adopt rules governing the form for
89 the affidavit specified in subparagraph 2.

90 Section 2. The Department of Revenue is authorized, and all
91 conditions are deemed met, to adopt emergency rules pursuant to
92 s. 120.54(4), Florida Statutes, to implement the amendments made
93 by this act to s. 212.08, Florida Statutes.

94 Section 3. This act shall take effect July 1, 2026.

95
96 ===== T I T L E A M E N D M E N T =====
97 And the title is amended as follows:



98 Delete everything before the enacting clause
99 and insert:
100 A bill to be entitled
101 An act relating to electric vehicle charging taxation;
102 amending s. 212.08, F.S.; exempting certain
103 electricity sold to owners or operators of an electric
104 vehicle charging station from the sales and use tax;
105 providing applicability; requiring owners or operators
106 of electric vehicle charging stations to furnish a
107 specified affidavit under certain circumstances;
108 providing a presumption relating to the purpose and
109 taxation of certain electricity; providing civil and
110 criminal penalties; specifying that possession of a
111 specified affidavit relieves electric utilities of
112 certain responsibilities; requiring the Department of
113 Revenue to look solely to owners or operators for
114 recovery of the tax under certain circumstances;
115 defining terms; requiring the department to adopt
116 rules; authorizing the department to adopt emergency
117 rules; providing an effective date.