

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

---

Prepared By: The Professional Staff of the Committee on Finance and Tax

---

BILL: CS/SB 680

INTRODUCER: Regulated Industries Committee and Senator Mayfield

SUBJECT: Electric Vehicle Charging Taxation

DATE: February 11, 2026

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Schrader</u>	<u>Imhof</u>	<u>RI</u>	<u>Fav/CS</u>
2.	<u>Byrd</u>	<u>Khan</u>	<u>FT</u>	<u>Pre-meeting</u>
3.	<u>                    </u>	<u>                    </u>	<u>AP</u>	<u>                    </u>

---

**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

---

**I. Summary:**

CS/SB 680 provides that the sale of electricity from a utility to an electric vehicle charging station for the purposes of providing charging to an electric vehicle consumer, is exempt from both sales tax and gross receipts tax. Such exemption also includes electricity used for necessary supporting equipment and infrastructure for such an electric vehicle charging station.

The sale of electricity from an electric vehicle charging station to an electric vehicle consumer remains taxable under the bill.

The Revenue Estimating Conference has not estimated CS/SB 680. The bill may reduce state and local revenue from sales tax and may reduce collections from the gross receipts tax and subsequent distributions to the Public Education Capital Outlay and Debt Service Trust Fund.

The bill has an effective date of July 1, 2026.

**II. Present Situation:**

**Electric Vehicles**

The U.S. Department of Energy's Alternative Fuels Data Center (AFDC) uses the term, "electric-drive vehicles," as referring collectively to hybrid electric vehicles (HEV), plug-in

hybrid electric vehicles (PHEV), and all-electric vehicles (EV)—which are also known as battery electric vehicles (or BEVs).<sup>1</sup> According to the AFDC:

- HEVs are primarily powered by an internal combustion engine that runs on conventional or alternative fuel and an electric motor using energy stored in a battery. The battery is charged through regenerative braking and the internal combustion engine, not by plugging in to charge.
- PHEVs are powered by an internal combustion engine and an electric motor using energy stored in a battery. They can operate in all-electric mode through a larger battery, which can be plugged into an electric power source to charge. Most can travel between 20 and 40 miles on electricity alone and then will operate solely on gasoline—similar to a conventional hybrid.
- EVs use a battery to store the electric energy that is charged by plugging the vehicle into charging equipment. EVs always operate in all-electric mode and have typical driving ranges from 150 to 400 miles.<sup>2</sup>

The primary difference between an EV and a traditional internal combustion engine (ICE) vehicle lies in their power trains. The main components of an EV power train are its battery, a motor, and ancillary systems. The main components of an ICE power train are its liquid fuel storage, combustion chambers and related cooling system, transmission, and exhaust system.<sup>3</sup>

For purposes of vehicle registration, Florida law currently defines the term “electric vehicle” to mean a motor vehicle that is powered by an electric motor that draws current from rechargeable storage batteries, fuel cells, or other sources of electrical current.<sup>4</sup>

### ***Electric Vehicle Charging Stations***

EVs need access to charging stations. For most EV users, charging starts at home or at fleet facilities. Charging stations at other commonly-visited locations, however, such as work, public destinations, and along roadways, can offer more flexible fueling charging opportunities. While most EV owners do the majority of their charging at home, the growth of charging stations has made longer distance travel with EVs more feasible and has helped grow the market for EVs.<sup>5</sup>

There are three general types of chargers:

- Level 1: Level 1 chargers use a standard 120-volt home outlet (i.e. a standard wall socket). These are the slowest types of chargers and, on average, provide about five miles of driving distance per hour of charging.
- Level 2: Level 2 chargers use a 240-volt outlet. Such outlets are often used for larger home appliances with greater power needs, such as electric ovens and clothes dryers. To use such chargers at home, homeowners may need a professional to install a 240-volt outlet in a

---

<sup>1</sup> U.S. Dept. Energy, AFDC, *Hybrid and Plug-In Electric Vehicles*, available at: <https://afdc.energy.gov/vehicles/electric.html> (last visited Feb. 2, 2026).

<sup>2</sup> *Id.*

<sup>3</sup> Brandon S. Tracy, Cong. Research Serv., R47227, *Critical Minerals in Electric Vehicle Batteries*, (2022), available at: <https://crsreports.congress.gov/product/pdf/R/R47227> (last visited Feb. 2, 2026).

<sup>4</sup> Section 320.01(36), F.S.

<sup>5</sup> U.S. Dept. of Energy, *Developing Infrastructure to Charge Electric Vehicles*, available at: <https://afdc.energy.gov/fuels/electricity-stations> (Jan. 24, 2024), (last visited Feb. 2, 2026).

vehicle-accessible location and additional equipment installation may be necessary. Level 2 chargers can also be found in some public charging stations. Level 2 chargers, on average, provide about 25 miles of driving distance per hour of charging.

- Direct Charge Fast Chargers (DCFC): DCFC are the fastest types of chargers. These are not typically found in homes. However, they are available at public charging stations and along roadways and highway routes. They work by supplying high levels of electricity directly to the EV's battery—bypassing the typical EV equipment that converts alternating current (AC)<sup>6</sup> to direct current (DC). These types of chargers provide approximately 100 to 300 miles of driving for a 30-minute charge; some DCFC can charge even faster than this.<sup>7</sup>

### ***EV Charging in Florida***

Since the current regulatory structure of electric utilities in Florida includes exclusive service territories, the sale of electricity to retail, or end-use customers by a third party is not permitted.<sup>8</sup> In 2012 the Florida Legislature created an exemption for EV charging, under s. 366.94(4), F.S., declaring that the provision of electric vehicle charging to the public by a non-utility is not considered a retail sale of electricity under ch. 366, F.S. The rates, terms, and conditions of EV charging by a non-utility are not subject to Florida Public Service Commission (PSC) regulation.<sup>9</sup>

Statistics provided by the U.S. Department of Energy show that Florida has the third largest EV charging infrastructure in the country, behind California and New York.<sup>10</sup> As of February 2, 2026, Florida has the following numbers of charging infrastructure:<sup>11</sup>

- Station locations – 4,096
- EV supply equipment ports – 13,806
- Level 1 chargers - 21
- Level 2 chargers – 9,397
- DCFC – 4,388

### **Florida Public Service Commission**

The PSC is an arm of the legislative branch of government.<sup>12</sup> The role of the PSC is to ensure Florida's consumers receive utility services, including electric, natural gas, telephone, water, and wastewater, in a safe and reliable manner and at fair prices.<sup>13</sup> In order to do so, the PSC exercises

<sup>6</sup> AC is the type of main power supplied through the electric distribution grid to residential, commercial, and industrial customers.

<sup>7</sup> Environmental Protection Agency, *Plug-in Electric Vehicle Charging: The Basics*, available at: <https://www.epa.gov/greenvehicles/plug-electric-vehicle-charging-basics> (last visited Feb. 2, 2026).

<sup>8</sup> FDOT, *EV Infrastructure Master Plan* (July 2021), p. 16, available at: <https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/planning/fto/fdotevmp.pdf> (last visited Feb. 2, 2026).

<sup>9</sup> Section 366.94(1), F.S.

<sup>10</sup> United States Department of Energy, *Alternative Fuels Data Center: Alternative Fueling Station Counts by State*, available at: <https://afdc.energy.gov/stations/states> (last visited Feb. 2, 2026).

<sup>11</sup> *Id.*

<sup>12</sup> Section 350.001, F.S.

<sup>13</sup> See Florida Public Service Commission, *Florida Public Service Commission Homepage*, available at: <http://www.psc.state.fl.us> (last visited Feb. 2, 2026).

authority over utilities in one or more of the following areas: rate base or economic regulation; competitive market oversight; and monitoring of safety, reliability, and service issues.<sup>14</sup>

### **Electric Utilities**

The PSC monitors the safety and reliability of the electric power grid<sup>15</sup> and may order the addition or repair of infrastructure as necessary.<sup>16</sup> The PSC has broad jurisdiction over the rates and service of investor-owned electric and gas utilities<sup>17</sup> (defined as “public utilities” under ch. 366, F.S.).<sup>18</sup> However, the PSC does not fully regulate municipal electric utilities (utilities owned or operated on behalf of a municipality) or rural electric cooperatives. The PSC does have jurisdiction over these types of utilities with regard to rate structure, territorial boundaries, and bulk power supply operations and planning.<sup>19</sup> Municipally-owned utility rates and revenues are regulated by their respective local governments or local utility boards. Rates and revenues for a cooperative utility are regulated by its governing body elected by the cooperative’s membership.

### ***Municipal Electric Utilities in Florida***

A municipal electric is an electric or gas utility owned and operated by a municipality. Chapter 366, F.S., provides the majority of electric and gas utility regulations for Florida. While ch. 366, F.S., does not provide a definition, per se, for a “municipal utility,” variations of this terminology and the concept of these types of utilities appear throughout the chapter. Currently, Florida has 33 municipal electric utilities that serve over 14 percent of the state’s electric utility customers.<sup>20</sup>

### ***Rural Electric Cooperatives in Florida***

At present, Florida has 18 rural electric cooperatives, with 16 of these cooperatives being distribution cooperatives and two being generation and transmission cooperatives.<sup>21</sup> These cooperatives operate in 57 of Florida’s 67 counties and have more than 2.7 million customers.<sup>22</sup> Florida rural electric cooperatives serve a large percentage of area, but have a low customer density. Specifically, Florida cooperatives serve approximately 10 percent of Florida’s total electric utility customers, but their service territory covers 60 percent of Florida’s total land mass. Each cooperative is governed by a board of cooperative members elected by the cooperative’s membership.<sup>23</sup>

---

<sup>14</sup> Florida Public Service Commission, *About the PSC*, available at: <https://www.psc.state.fl.us/about> (last visited Feb. 2, 2026).

<sup>15</sup> Section 366.04(5) and (6), F.S.

<sup>16</sup> Section 366.05(1) and (8), F.S.

<sup>17</sup> Section 366.05, F.S.

<sup>18</sup> Section 366.02(8), F.S.

<sup>19</sup> Florida Public Service Commission, *About the PSC*, *supra* note 14.

<sup>20</sup> Florida Municipal Electric Association, *About Us*, available at: <https://www.flpublicpower.com/about-us> (last visited Feb. 2, 2026).

<sup>21</sup> Florida Electric Cooperative Association, *Members*, available at: <https://feca.com/members/> (last visited Feb. 2, 2026).

<sup>22</sup> Florida Electric Cooperative Association, *Our History*, available at: <https://feca.com/our-history/> (last visited Feb. 2, 2026).

<sup>23</sup> *Id.*

### ***Public Electric and Gas Utilities in Florida***

There are four investor-owned electric utility companies (electric IOUs) in Florida: Florida Power & Light Company (FPL), Duke Energy Florida (Duke), Tampa Electric Company (TECO), and Florida Public Utilities Company (FPUC).<sup>24</sup> Electric IOU and gas IOU rates and revenues are regulated by the PSC, and the utilities must file periodic earnings reports. This allows the PSC to monitor earnings levels on an ongoing basis and adjust customer rates quickly if a company appears to be overearning.<sup>25</sup> If a utility believes it is earning below a reasonable level, it can petition the PSC for a change in rates.<sup>26</sup>

Section 366.041(2), F.S., requires public utilities to provide adequate service to customers. As compensation for fulfilling that obligation, s. 366.06, F.S., requires the PSC to allow the IOUs to recover honestly and prudently invested costs of providing service, including investments in infrastructure and operating expenses used to provide electric service.<sup>27</sup>

### **General Overview of Sales and Use Tax**

Florida levies a 6 percent tax on the sale or rental of most items of tangible personal property,<sup>28</sup> admissions,<sup>29</sup> transient rentals,<sup>30</sup> and a limited number of services. Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.<sup>31</sup>

The governing body of a county and school boards are authorized to levy local discretionary sales surtaxes in addition to the state sales tax.<sup>32</sup> A surtax applies to “all transactions ... subject to the state tax ... on sales, use, services, rentals, admissions, and other transactions ....”<sup>33</sup> Generally, surtax is not levied on the sales amount above \$5,000; however, in the case of utility services, the entire amount of the charge is subject to the surtax.<sup>34</sup> In counties with discretionary sales surtaxes, the combined county and school board rates range from 0.5 to 2 percent.<sup>35</sup> Two counties, Citrus and Collier, have no discretionary sales surtax levies.

### **General Overview of Taxation of Electrical Power**

Florida levies on sales of electrical power or energy the sales and use tax at a rate of 4.35 percent,<sup>36</sup> on charges for, or the use of, electrical power or energy subject to the sales and use

<sup>24</sup> Florida Public Service Commission, *2025 Facts and Figures of the Florida Utility Industry*, p. 4, available at: <https://www.floridapsc.com/pscfiles/website-files/PDF/Publications/Reports/General/FactsAndFigures/April%202025.pdf> (last visited Feb. 2, 2026).

<sup>25</sup> PSC, *2024 Annual Report*, p. 6, available at: <https://www.floridapsc.com/pscfiles/website-files/PDF/Publications/Reports/General/AnnualReports/2024.pdf> (last visited Feb. 2, 2026).

<sup>26</sup> *Id.*

<sup>27</sup> *Id.*

<sup>28</sup> Section 212.05(1)(a)1.a., F.S.

<sup>29</sup> Section 212.04(1)(b), F.S.

<sup>30</sup> Section 212.03(1)(a), F.S.

<sup>31</sup> Section 212.07(2), F.S.

<sup>32</sup> Section 212.055, F.S.

<sup>33</sup> Section 212.054(2)(a), F.S.

<sup>34</sup> Section 212.054(2)(b), F.S.

<sup>35</sup> FLA. DEP’T OF REVENUE, *Discretionary Sales Surtax Information for Calendar Year 2026*, available at [https://floridarevenue.com/Pages/forms\\_index.aspx#discretionary](https://floridarevenue.com/Pages/forms_index.aspx#discretionary), see DR-15DSS New for 2026, (last visited Feb. 2, 2026).

<sup>36</sup> Section 212.05(1)(e)1.c., F.S.

tax, a gross receipts tax at a rate of 2.6 percent;<sup>37</sup> and on utility services a gross receipts tax at a rate of 2.5 percent.<sup>38</sup>

If a transaction or use is exempt from sales tax, it is also exempt from the 2.6 percent tax on gross receipts.<sup>39</sup> Examples of exempt electricity include sales of utilities and fuel to residential households or owners of residential models by utility companies who pay the 2.5 percent gross receipts tax;<sup>40</sup> electricity used exclusively at a data center;<sup>41</sup> and electricity used directly or indirectly for production, packing, or processing of agricultural products on the farm or used directly or indirectly in a packinghouse, only if the electricity used for the exempt purpose is separately metered.<sup>42</sup>

A seller of electrical power or energy may collect a combined rate of 6.95 percent<sup>43</sup>, which consists of the 4.35 percent sales and use tax<sup>44</sup> and 2.6 percent gross receipts tax.<sup>45</sup>

Sales tax is levied on the sale or rental of tangible personal property unless specifically exempted.<sup>46</sup> “Tangible personal property” means, in part, personal property which may be seen, weighed, measured, or touched or is in any manner perceptible to the senses, including electric power.<sup>47</sup> Sales tax is added to the price of the taxable good or service and collected from the purchaser at the time of sale.<sup>48</sup>

The 2.6 percent gross receipts tax is due and payable at the same time as sales tax, and the laws governing the administration of the sales and use tax govern the administration and enforcement of the gross receipts tax.<sup>49</sup>

### **Gross Receipts Tax for Utility Services**

As mentioned, the gross receipts tax rate applied to utility services is 2.5 percent<sup>50</sup> and is levied against the total amount of gross receipts received by a distribution company for its sale of utility services if the utility service is delivered to the retail consumer by a distribution company and the retail consumer pays the distribution company a charge for utility service which includes a charge for both the electricity and the transportation of electricity to the retail consumer.<sup>51</sup> If a payment is not subject to the aforementioned method of taxation, the distribution company’s

---

<sup>37</sup> Section 203.01(1)(b)3., F.S.

<sup>38</sup> Section 203.01(1)(b)1., F.S.

<sup>39</sup> Section 203.01(1)(a)3., F.S.

<sup>40</sup> Section 212.08(7)(j), F.S.

<sup>41</sup> Section 212.08(5)(r), F.S.

<sup>42</sup> Section 212.08(5)(e)2., F.S.

<sup>43</sup> Sections 203.0011, F.S. and 212.05011, F.S.

<sup>44</sup> Section 212.05(1)(e)1.c., F.S.

<sup>45</sup> Section 203.01(1)(b)4., F.S.

<sup>46</sup> Section 212.21, F.S.

<sup>47</sup> Section 212.02(19), F.S.

<sup>48</sup> Section 212.07(2), F.S.

<sup>49</sup> Section 203.01(1)(a)3., F.S.

<sup>50</sup> Section 203.01(1)(b)1., F.S.

<sup>51</sup> Section 203.01(c)1., F.S.

receipts for the delivery of electricity shall be determined by multiplying the number of kilowatt hours delivered by the index price<sup>52</sup> and applying the rate of 2.5 percent.<sup>53</sup>

“Distribution company” means any person owning or operating local electric or natural or manufactured gas utility distribution facilities within this state for the transmission, delivery, and sale of electricity or natural or manufactured gas. The term does not include natural gas transmission companies that are subject to the jurisdiction of the Federal Energy Regulatory Commission.<sup>54</sup>

“Utility service” means electricity for light, heat, or power; and natural or manufactured gas for light, heat, or power, including transportation, delivery, transmission, and distribution of the electricity or natural or manufactured gas. This does not broaden the definition of utility service to include separately stated charges for tangible personal property or services which are not charges for the electricity or natural or manufactured gas or the transportation, delivery, transmission, or distribution of electricity or natural or manufactured gas.<sup>55</sup>

### **Sale for Resale under Sales Tax**

Florida law proclaims that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state.<sup>56</sup> A “retail sale” or a “sale at retail” means a sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property or services taxable under this chapter and includes all such transactions that may be made in lieu of retail sales or sales at retail.<sup>57</sup> Such person must file with the Department of Revenue (DOR) an application for a certificate of registration. Upon receipt of the application, the DOR must grant a certificate of registration and an annual resale certificate, which provides a dealer with the necessary documentation to purchase goods exempt from tax.<sup>58</sup>

A retail sale includes the sale, use, storage, or consumption of tangible personal property, including machinery and equipment or parts thereof, purchased electricity, and fuels used to power machinery, when such items are used and dissipated in fabricating, converting, or processing tangible personal property for sale, even though they may become ingredients or components of the tangible personal property for sale through accident, wear, tear, erosion, corrosion, or similar means.<sup>59</sup>

---

<sup>52</sup> According to s. 203.01(d)2., F.S., the index price is the Florida price per kilowatt hour for retail consumers in the previous calendar year, as published in the United States Energy Information Administration Electric Power Monthly and announced by the Department of Revenue on June 1 of each year to be effective for the 12-month period beginning July 1 of that year. For each residential, commercial, and industrial customer class, the applicable index posted for residential, commercial, and industrial shall be applied in calculating the gross receipts to which the tax applies. If publication of the indices is delayed or discontinued, the last posted index shall be used until a current index is posted or the department adopts a comparable index by rule.

<sup>53</sup> Section 203.01(d)1., F.S.

<sup>54</sup> Section 203.012(1), F.S.

<sup>55</sup> Section 203.012(3), F.S.

<sup>56</sup> Section 212.05, F.S.

<sup>57</sup> Section 212.02(14)(a), F.S.

<sup>58</sup> Section 212.18(3), F.S.

<sup>59</sup> Section 212.02(14)(c), F.S.

A retail sale does not include materials, containers, labels, sacks, bags, or similar items intended to accompany a product sold to a customer without which delivery of the product would be impracticable because of the character of the contents and be used one time only for packaging tangible personal property for sale or for the convenience of the customer or for packaging in the process of providing a service taxable.<sup>60</sup>

### III. Effect of Proposed Changes:

**Section 1** of the bill amends s. 212.08, F.S., to provide that electricity sold to an EV charging station as defined in s. 366.94(2), F.S.,<sup>61</sup> when used to provide electric vehicle charging to a consumer or person as provided in s. 366.94, F.S., is excluded from state sales tax. The bill also provides that such exemption includes electricity used for necessary supporting equipment and infrastructure for such an EV charging station.

By virtue of the placement of the exemption within ch. 212, F.S., this electricity tax exemption also applies to the 2.6% gross receipts tax in s. 203.01(1)(a)3., F.S.

To qualify for such exemptions:

- The electricity used must be separately metered at the point of delivery from the electric utility<sup>62</sup> to the owner or operator of the EV charging station. If the electricity is not separately metered, it is conclusively presumed that some portion of the electricity is used for a nonexempt purpose, and all such electricity is taxable
- The owner or operator of the EV charging station must furnish the electric utility providing the electricity with an affidavit stating that such electricity is used for the exempt purpose specified in the bill. Possession of such an affidavit relieves the electric utility of the responsibility of collecting the tax on the sale of the electricity and in the event of a discrepancy not allowing for such exemption, DOR must look to the owner or operator of the EV charging station for recovery of any owed taxes. The bill requires DOR to develop this affidavit by administrative rule. Furnishing a false affidavit to an electric utility is subject to the penalties set forth in s. 212.085, F.S.,<sup>63</sup> and as otherwise provided by law.

The section defines “necessary supporting equipment and infrastructure” as equipment and infrastructure reasonably necessary for the safe and efficient operation of an electric vehicle charging station. However, it does not include equipment or facilities primarily used for commercial purposes unrelated to electric vehicle charging. The term includes:

- Lighting and other public safety-related systems;
- User interface and payment systems;

---

<sup>60</sup> Section 212.02(14)(c), F.S.

<sup>61</sup> Section 366.94(2), F.S., defines “electric vehicle charging station” as “the area in the immediate vicinity of electric vehicle supply equipment and includes the electric vehicle supply equipment, supporting equipment, and associated parking spaces. The regulation of electric vehicle charging stations is preempted to the state.”

<sup>62</sup> The section provides that the definition of “electric utility” is the same as provided in s. 366.02, F.S. Such definition would include public utilities, municipal utilities, and cooperative electric utilities.

<sup>63</sup> Section 212.085, F.S., provides that when a person fraudulently, for the purpose of evading tax, issues to a vendor, or to any agent of the state, a certificate or statement in writing in which he or she claims exemption from sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, is also liable for fine and punishment as provided by law for a conviction of a felony of the third degree, as provided in ss. 775.082, 775.083, or 775.084, F.S. A third degree felony is punishable by a term of imprisonment not to exceed 5 years and up to a \$5,000 fine.



- Advertising media and informational signage relating to the electric vehicle charging station and located within the immediate vicinity of the station;
- Equipment used for electric vehicle charging, including conductors, connectors, attachment plugs, energy storage and management systems, communication and control systems, and personnel protection systems; and
- All other fittings, electrical infrastructure, devices, power outlets, or apparatuses installed specifically for the purpose of transferring energy between the premise's wiring and an electric vehicle.

**Section 2** of the bill provides emergency rulemaking authority to the DOR to implement the amendments made to s. 212.08, F.S., by Section 1 of the bill.

The bill takes effect July 1, 2026.

#### **IV. Constitutional Issues:**

##### **A. Municipality/County Mandates Restrictions:**

Article VII, s. 18 of the Florida Constitution governs the passage of laws that require counties and municipalities to spend funds, limit the ability of counties and municipalities to raise revenue, or reduce the percentage of state tax shared with counties and municipalities.

Article VII, s. 18(b) of the Florida Constitution provides that except upon approval of each house of the Legislature by two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. However, the mandates requirements do not apply to laws having an insignificant impact,<sup>64</sup> which is \$2.4 million or less for Fiscal Year 2026-2027.<sup>65</sup>

The Revenue Estimating Conference has not estimated CS/SB 680. The bill may reduce the authority for counties and municipalities to raise revenue through local option sales taxes. If CS/SB 680 reduces the authority to raise revenue in an amount that exceeds the threshold for an insignificant impact, the mandates provision of section 18 of Article VII of the Florida Constitution may apply.

##### **B. Public Records/Open Meetings Issues:**

None.

---

<sup>64</sup> An insignificant fiscal impact is the amount not greater than the average statewide population for the applicable fiscal year multiplied by \$0.10. See FLA. SENATE COMM. ON COMTY. AFFAIRS, *Interim Report 2012-115: Insignificant Impact*, (Sept. 2011), available at: <http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-115ca.pdf> (last visited Feb. 2, 2026).

<sup>65</sup> Based on the Demographic Estimating Conference's estimated population adopted on June 30, 2025, available at: <https://edr.state.fl.us/Content/conferences/population/archives/250630demographic.pdf> (last visited Feb. 2, 2026).

**C. Trust Funds Restrictions:**

None.

**D. State Tax or Fee Increases:**

Article VII, s. 19 of the Florida Constitution requires legislation pass each chamber by a 2/3 vote and be contained in a separate bill with no other subject if the legislation imposes, authorizes an imposition, increases, or authorizes an increase in a state tax or fee or if it decreases or eliminates a state tax or fee exemption or credit.

The bill does not affect the imposition or increasing of a state tax or fee nor decreases or eliminates a state tax or fee exemption or credit. Thus, the constitutional requirements do not apply.

**E. Other Constitutional Issues:**

None.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

The Revenue Estimating Conference has not estimated the bill. The bill may reduce state and local revenue from sales tax and may reduce collections from the gross receipts tax and subsequent distributions to the Public Education Capital Outlay and Debt Service Trust Fund.

**B. Private Sector Impact:**

This bill will reduce the taxes paid on transactions related to electricity for EV charging stations.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends section 212.08 of the Florida Statutes.

**IX. Additional Information:****A. Committee Substitute – Statement of Substantial Changes Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Regulated Industries on January 27, 2026**

The committee substitute deleted the entirety of SB 680 and provided that:

- Electricity, including electricity used for necessary supporting equipment and infrastructure, is exempt from sales and gross receipts tax if the electricity is sold to an owner or operator of an electric vehicle charging station (as defined in s. 366.92(2), F.S.) and used for the primary purpose of providing electric vehicle charging.
- Such electricity must be separately metered to qualify for such exemption.
- Possession of an affidavit by an electric utility, attesting that the electricity is used for the exempt purpose, relieves the electric utility of the responsibility to collect such tax. The form of the affidavit must be adopted by rule.

The committee substitute also provided a definition for “necessary supporting equipment and infrastructure,” a rulemaking requirement, emergency rulemaking authorization, and penalties for the filing of a false affidavit.

**B. Amendments:**

None.