

By the Committee on Regulated Industries; and Senator Mayfield

580-02246-26

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A bill to be entitled
An act relating to electric vehicle charging taxation;
amending s. 212.08, F.S.; exempting certain
electricity sold to owners or operators of an electric
vehicle charging station from the sales and use tax;
providing applicability; requiring owners or operators
of electric vehicle charging stations to furnish a
specified affidavit under certain circumstances;
providing a presumption relating to the purpose and
taxation of certain electricity; providing civil and
criminal penalties; specifying that possession of a
specified affidavit relieves electric utilities of
certain responsibilities; requiring the Department of
Revenue to look solely to owners or operators for
recovery of the tax under certain circumstances;
defining terms; requiring the department to adopt
rules; authorizing the department to adopt emergency
rules; providing an effective date.

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

Section 1. Paragraph (ffff) 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
are hereby specifically exempt from the tax imposed by this
chapter.

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(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

(ffff) Electricity sold to an owner or operator of an electric vehicle charging station.—

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

2. This exemption applies only if the electricity used for the exempt purpose specified in subparagraph 1. is separately metered at the point of delivery from the electric utility to

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

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

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

5. As used in this paragraph, the term:

a. "Electric utility" has the same meaning as in s. 366.02.

b. "Electric vehicle charging station" has the same meaning as in s. 366.94(2).

c. "Necessary supporting equipment and infrastructure" means equipment and infrastructure reasonably necessary for the

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88 safe and efficient operation of an electric vehicle charging
89 station. The term does not include equipment or facilities
90 primarily used for commercial purposes unrelated to electric
91 vehicle charging. The term includes all of the following:

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

93 (II) User interface and payment systems.

94 (III) Advertising media and informational signage relating
95 to the electric vehicle charging station and located within the
96 immediate vicinity of the station.

97 (IV) Equipment used for electric vehicle charging,
98 including conductors, connectors, attachment plugs, energy
99 storage and management systems, communication and control
100 systems, and personnel protection systems.

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

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

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

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