

**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 (fffff) 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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30        (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
31 entity by this chapter do not inure to any transaction that is  
32 otherwise taxable under this chapter when payment is made by a  
33 representative or employee of the entity by any means,  
34 including, but not limited to, cash, check, or credit card, even  
35 when that representative or employee is subsequently reimbursed  
36 by the entity. In addition, exemptions provided to any entity by  
37 this subsection do not inure to any transaction that is  
38 otherwise taxable under this chapter unless the entity has  
39 obtained a sales tax exemption certificate from the department  
40 or the entity obtains or provides other documentation as  
41 required by the department. Eligible purchases or leases made  
42 with such a certificate must be in strict compliance with this  
43 subsection and departmental rules, and any person who makes an  
44 exempt purchase with a certificate that is not in strict  
45 compliance with this subsection and the rules is liable for and  
46 shall pay the tax. The department may adopt rules to administer  
47 this subsection.

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

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

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

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

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

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

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

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

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

86 c. "Necessary supporting equipment and infrastructure"  
87 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.