

HB 905

2015

1 A bill to be entitled

2 An act relating to an exemption from the sales and use
3 tax for electrical and hydrogen vehicles; amending s.
4 212.08, F.S.; defining the terms "electric vehicle"
5 and "hydrogen vehicle"; exempting the sale of an
6 electric vehicle and a hydrogen vehicle from the sales
7 and use tax until a specified date; providing an
8 effective date.

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

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12 Section 1. Paragraph (nnn) is added to subsection (7) of
13 section 212.08, Florida Statutes, to read:

14 212.08 Sales, rental, use, consumption, distribution, and
15 storage tax; specified exemptions.—The sale at retail, the
16 rental, the use, the consumption, the distribution, and the
17 storage to be used or consumed in this state of the following
18 are hereby specifically exempt from the tax imposed by this
19 chapter.

20 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
21 entity by this chapter do not inure to any transaction that is
22 otherwise taxable under this chapter when payment is made by a
23 representative or employee of the entity by any means,
24 including, but not limited to, cash, check, or credit card, even
25 when that representative or employee is subsequently reimbursed
26 by the entity. In addition, exemptions provided to any entity by

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27 | this subsection do not inure to any transaction that is
28 | otherwise taxable under this chapter unless the entity has
29 | obtained a sales tax exemption certificate from the department
30 | or the entity obtains or provides other documentation as
31 | required by the department. Eligible purchases or leases made
32 | with such a certificate must be in strict compliance with this
33 | subsection and departmental rules, and any person who makes an
34 | exempt purchase with a certificate that is not in strict
35 | compliance with this subsection and the rules is liable for and
36 | shall pay the tax. The department may adopt rules to administer
37 | this subsection.

38 | (nnn) Electric and hydrogen vehicles.-The sale of an
39 | electric vehicle or a hydrogen vehicle is exempt from the tax
40 | imposed by this chapter. As used in this paragraph, the term
41 | "electric vehicle" means a motor vehicle that is powered solely
42 | by electricity produced by rechargeable storage batteries and
43 | the term "hydrogen vehicle" means a motor vehicle that is
44 | powered solely by hydrogen used in a fuel cell or an internal
45 | combustion engine. This paragraph expires June 30, 2020.

46 | Section 2. This act shall take effect July 1, 2015.