

By Senator Sachs

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1 A bill to be entitled
2 An act relating to electric vehicles; creating part VI
3 of ch. 206, F.S.; creating s. 206.999, F.S.; directing
4 the Southern States Energy Board and Office of Energy
5 within the Department of Agriculture and Consumer
6 Services to develop and administer a program to assess
7 mileage-based user taxes for battery electric
8 vehicles; requiring the board and the office to create
9 an auditing and reconciliation mechanism for mileage-
10 based user taxes by a certain date; amending s.
11 212.08, F.S.; providing a sales and lease tax
12 exemption for electric vehicles and a sales tax
13 exemption for electric vehicle replacement batteries;
14 providing for future repeal; amending s. 553.886,
15 F.S.; requiring the Florida Building Code to
16 incorporate statewide building standards for electric
17 vehicle supply equipment installation; amending ss.
18 718.106, 719.105, and 720.3035, F.S.; creating a right
19 for owners of condominium units, cooperative units,
20 and parcels in homeowners' associations, respectively,
21 to install and use electric vehicle supply equipment;
22 prescribing rights and duties of owners and
23 associations; providing an effective date.

24
25 Be It Enacted by the Legislature of the State of Florida:

26
27 Section 1. Part VI of chapter 206, Florida Statutes,
28 consisting of section 206.999, Florida Statutes, to be entitled
29 "Electric Vehicles," is created.

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30 Section 2. Section 206.999, Florida Statutes, is created to
31 read:

32 206.999 Renewable energy user tax.—The Office of Energy
33 within the Department of Agriculture and Consumer Services, in
34 consultation with the Southern States Energy Board, shall
35 develop and administer a renewable energy user tax program to
36 establish a stable source of funding for road infrastructure. In
37 implementing the program, the board and office shall conduct
38 feasibility studies and a comprehensive system trial. The
39 studies must evaluate the equity and efficiency of methods for
40 calculating vehicle miles traveled in order to assess a mileage-
41 based user tax for battery-powered electric vehicles, including
42 hybrid electric vehicles, and must address related privacy
43 concerns. By January 1, 2019, the board and office shall create
44 an administrative mechanism for auditing and reconciling
45 mileage-based user taxes for electric vehicles using Global
46 Positioning System devices or on-board diagnostics and smart-
47 charging software.

48 Section 3. Paragraph (ooo) is added to subsection (7) of
49 section 212.08, Florida Statutes, to read:

50 212.08 Sales, rental, use, consumption, distribution, and
51 storage tax; specified exemptions.—The sale at retail, the
52 rental, the use, the consumption, the distribution, and the
53 storage to be used or consumed in this state of the following
54 are hereby specifically exempt from the tax imposed by this
55 chapter.

56 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
57 entity by this chapter do not inure to any transaction that is
58 otherwise taxable under this chapter when payment is made by a

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59 representative or employee of the entity by any means,
60 including, but not limited to, cash, check, or credit card, even
61 when that representative or employee is subsequently reimbursed
62 by the entity. In addition, exemptions provided to any entity by
63 this subsection do not inure to any transaction that is
64 otherwise taxable under this chapter unless the entity has
65 obtained a sales tax exemption certificate from the department
66 or the entity obtains or provides other documentation as
67 required by the department. Eligible purchases or leases made
68 with such a certificate must be in strict compliance with this
69 subsection and departmental rules, and any person who makes an
70 exempt purchase with a certificate that is not in strict
71 compliance with this subsection and the rules is liable for and
72 shall pay the tax. The department may adopt rules to administer
73 this subsection.

74 (ooo) *Electric vehicles.*

75 1. The sale or lease of plug-in electric vehicles, plug-in
76 hybrid electric vehicles, and hybrid electric vehicles is exempt
77 from the tax imposed by this chapter.

78 2. The sale of replacement batteries for plug-in electric
79 vehicles, plug-in hybrid electric vehicles, and hybrid electric
80 vehicles is exempt from the tax imposed by this chapter.

81
82 This paragraph is repealed December 31, 2021.

83 Section 4. Section 553.886, Florida Statutes, is amended to
84 read:

85 553.886 Energy efficiency technologies.—~~The provisions of~~
86 ~~the~~ Florida Building Code must facilitate and promote the use of
87 cost-effective energy conservation, energy-demand management,

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88 and renewable energy technologies in buildings and must
89 incorporate statewide building standards for electric vehicle
90 supply equipment installation in parking spaces at multifamily
91 dwelling and nonresidential developments.

92 Section 5. Present paragraph (e) of subsection (2) of
93 section 718.106, Florida Statutes, is redesignated as paragraph
94 (f), and a new paragraph (e) is added to that subsection, to
95 read:

96 718.106 Condominium parcels; appurtenances; possession and
97 enjoyment.—

98 (2) There shall pass with a unit, as appurtenances thereto:

99 (e) The right to install and use electric vehicle supply
100 equipment in a unit owner's designated parking space.

101 1. The unit owner:

102 a. Must provide notice to the association and agree in
103 writing to comply with applicable architectural standards.

104 b. Must engage a licensed contractor for equipment
105 installation.

106 c. Is responsible for the cost of installation,
107 maintenance, repair, removal, and replacement of the electric
108 vehicle supply equipment in the unit owner's parking space. The
109 unit owner and each successive unit owner is responsible for any
110 damage to the electric vehicle supply equipment or surrounding
111 area resulting from such activities.

112 d. Must provide the association a certificate of insurance
113 and maintain a \$1 million umbrella liability insurance policy
114 naming the association as an additional insured entity under the
115 policy.

116 e. Is responsible for the cost of electricity associated

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117 with the electric vehicle supply equipment.

118 2. The association:

119 a. Must expeditiously process a unit owner's notice of a
120 proposed installation.

121 b. May place reasonable restrictions on electric vehicle
122 supply equipment which do not significantly increase the cost of
123 the electric vehicle supply equipment or significantly decrease
124 its efficiency or performance.

125 c. May install electric vehicle supply equipment in a
126 common area for use by all members of the association. The
127 association shall develop terms of use for electric vehicle
128 supply equipment installed in a common area.

129 Section 6. Present paragraph (e) of subsection (1) of
130 section 719.105, Florida Statutes, is redesignated as paragraph
131 (f), and a new paragraph (e) is added to that subsection, to
132 read:

133 719.105 Cooperative parcels; appurtenances; possession and
134 enjoyment.—

135 (1) Each cooperative parcel has, as appurtenances thereto:

136 (e) The right to install and use electric vehicle supply
137 equipment in a unit owner's designated parking space.

138 1. The unit owner:

139 a. Must obtain appropriate approvals from the association
140 and agree in writing to comply with applicable architectural
141 standards.

142 b. Must engage a licensed contractor for equipment
143 installation.

144 c. Is responsible for the cost of installation,
145 maintenance, repair, removal, and replacement of the electric

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146 vehicle supply equipment in the unit owner's parking space.

147 d. Must provide the association a certificate of insurance
148 and maintain a \$1 million umbrella liability insurance policy
149 naming the association as an additional insured entity under the
150 policy. The unit owner and each successive unit owner is
151 responsible for resulting damage to the electric vehicle supply
152 equipment or surrounding area.

153 e. Is responsible for the cost of electricity usage
154 associated with the electric vehicle supply equipment.

155 2. The association:

156 a. Must expeditiously process a unit owner's request for
157 approval.

158 b. May place reasonable restrictions on electric vehicle
159 supply equipment which do not significantly increase the cost of
160 the electric vehicle supply equipment or significantly decrease
161 its efficiency or performance.

162 c. May install electric vehicle supply equipment in a
163 common area for use by all members of the association. The
164 association shall develop terms of use for electric vehicle
165 supply equipment installed in a common area.

166 Section 7. Subsection (6) is added to section 720.3035,
167 Florida Statutes, to read:

168 720.3035 Architectural control covenants; parcel owner
169 improvements; rights and privileges.—

170 (6) Each parcel owner may install and use electric vehicle
171 supply equipment on the parcel owner's parcel.

172 (a) The parcel owner:

173 1. Must obtain appropriate approvals from the association
174 and agree in writing to comply with applicable architectural

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175 standards.

176 2. Must engage a licensed contractor for equipment
177 installation.

178 3. Is responsible for the cost of installation,
179 maintenance, repair, removal, and replacement of the electric
180 vehicle supply equipment on the parcel owner's parcel.

181 4. Must provide the association a certificate of insurance
182 and maintain a \$1 million umbrella liability insurance policy
183 naming the association as an additional insured entity under the
184 policy. The parcel owner and each successive parcel owner is
185 responsible for resulting damage to the electric vehicle supply
186 equipment or surrounding area.

187 5. Is responsible for the cost of electricity usage
188 associated with the electric vehicle supply equipment.

189 (b) The association:

190 1. Must expeditiously process a parcel owner's request for
191 approval.

192 2. May place reasonable restrictions on electric vehicle
193 supply equipment which do not significantly increase the cost of
194 the electric vehicle supply equipment or significantly decrease
195 its efficiency or performance.

196 3. May install electric vehicle supply equipment in a
197 common area for use by all members of the association. The
198 association shall develop terms of use for electric vehicle
199 supply equipment installed in a common area.

200 Section 8. This act shall take effect July 1, 2016.