

By Senator Grimsley

26-01536-18

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1                                   A bill to be entitled  
 2           An act relating to an exemption from the sales and use  
 3           tax; amending s. 212.08, F.S.; providing an exemption  
 4           from the sales and use tax for certain machinery and  
 5           equipment used for emergency electricity production in  
 6           nursing homes and assisted living facilities;  
 7           specifying a limit to the exemption; authorizing the  
 8           Department of Revenue to adopt rules; requiring  
 9           purchasers of such qualifying machinery and equipment  
 10          to furnish a certain affidavit to the vendor;  
 11          providing a criminal penalty if a person furnishes a  
 12          false affidavit for the purpose of evading the tax;  
 13          providing an effective date.

14  
 15 Be It Enacted by the Legislature of the State of Florida:

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 17           Section 1. Paragraph (t) is added to subsection (5) of  
 18           section 212.08, Florida Statutes, to read:

19           212.08 Sales, rental, use, consumption, distribution, and  
 20           storage tax; specified exemptions.—The sale at retail, the  
 21           rental, the use, the consumption, the distribution, and the  
 22           storage to be used or consumed in this state of the following  
 23           are hereby specifically exempt from the tax imposed by this  
 24           chapter.

25           (5) EXEMPTIONS; ACCOUNT OF USE.—

26           (t) Certain machinery and equipment used for emergency  
 27           electricity production in nursing homes and assisted living  
 28           facilities.—

29           1. Machinery and equipment operating on natural gas or

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30 liquefied petroleum gas for the production of emergency  
31 electrical energy at a nursing home or assisted living facility  
32 is exempt from the tax imposed by this chapter if the electrical  
33 energy produced is to be used to meet the fuel needs for the  
34 nursing home's or assisted living facility's emergency  
35 generation class of service.

36 2. The exemption provided by this paragraph is limited to a  
37 maximum of \$30,000 for the purchase of an emergency electrical  
38 energy source.

39 3. The department may adopt rules to administer the  
40 exemption under this paragraph. Purchasers of machinery and  
41 equipment qualifying for the exemption provided by this  
42 paragraph shall furnish the vendor with an affidavit attesting  
43 that the item or items to be exempted are for the use designated  
44 herein. Any person furnishing a false affidavit to the vendor  
45 for the purpose of evading payment of any tax imposed under this  
46 chapter is subject to the penalty set forth in s. 212.085 and as  
47 otherwise provided by law.

48 Section 2. This act shall take effect July 1, 2018.