Florida Senate - 2005

By Senator Atwater

25-1090-05 1 A bill to be entitled 2 An act relating to sales tax exemptions; amending s. 212.08, F.S.; abrogating the repeal 3 of a tax exemption for solar energy systems; 4 5 providing an effective date. б 7 Be It Enacted by the Legislature of the State of Florida: 8 Section 1. Paragraph (hh) of subsection (7) of section 9 212.08, Florida Statutes, is amended to read: 10 212.08 Sales, rental, use, consumption, distribution, 11 12 and storage tax; specified exemptions. -- The sale at retail, 13 the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the 14 following are hereby specifically exempt from the tax imposed 15 16 by this chapter. 17 (7) MISCELLANEOUS EXEMPTIONS. -- Exemptions provided to 18 any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is 19 made by a representative or employee of the entity by any 20 means, including, but not limited to, cash, check, or credit 21 22 card, even when that representative or employee is 23 subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any 2.4 transaction that is otherwise taxable under this chapter 25 unless the entity has obtained a sales tax exemption 26 27 certificate from the department or the entity obtains or 2.8 provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must 29 be in strict compliance with this subsection and departmental 30 rules, and any person who makes an exempt purchase with a 31 1

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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. (hh) Solar energy systems. -- Also exempt are solar energy systems or any component thereof. The Florida Solar Energy Center shall from time to time certify to the department a list of equipment and requisite hardware considered to be a solar energy system or a component thereof. This exemption is repealed July 1, 2005. Section 2. This act shall take effect upon becoming a law. SENATE SUMMARY Abrogates the repeal of the solar energy tax exemption.

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