



269554

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/16/2010	.	
	.	
	.	
	.	

The Committee on Agriculture (Baker) recommended the following:

1 **Senate Substitute for Amendment (800964) (with title**
2 **amendment)**

3
4 Delete lines 67 - 150
5 and insert:

6 d. "Renewable diesel" means liquid fuel for use in diesel-
7 powered engines which is derived from biomass and meets the
8 registration requirements for fuel and fuel additives
9 established by the United States Environmental Protection Agency
10 and the specifications and requirements adopted by the
11 Department of Agriculture and Consumer Services.

12 e. "Renewable fuel oil" means liquid fuel for use in fuel
13 oil applications which is derived from biomass and meets the



269554

14 registration requirements for fuel and fuel additives
15 established by the United States Environmental Protection Agency
16 and the specifications and requirements adopted by the
17 Department of Agriculture and Consumer Services.

18 2. The sale or use of the following in the state is exempt
19 from the tax imposed by this chapter:

20 a. Hydrogen-powered vehicles, materials incorporated into
21 hydrogen-powered vehicles, and hydrogen-fueling stations, up to
22 a limit of \$2 million in tax each state fiscal year for all
23 taxpayers.

24 b. Commercial stationary hydrogen fuel cells, up to a limit
25 of \$1 million in tax each state fiscal year for all taxpayers.

26 c. Materials used in the distribution of biodiesel (B10-
27 B100), ~~and~~ ethanol (E10-E100), renewable diesel, and renewable
28 fuel oil, including fueling infrastructure, transportation, and
29 storage, up to a limit of \$1 million in tax each state fiscal
30 year for all taxpayers. Gasoline fueling station pump retrofits
31 for ethanol (E10-E100) distribution qualify for the exemption
32 provided in this sub-subparagraph.

33 3. The Florida Energy and Climate Commission shall provide
34 to the department a list of items eligible for the exemption
35 provided in this paragraph.

36 4.a. The exemption provided in this paragraph shall be
37 available to a purchaser only through a refund of previously
38 paid taxes. An eligible item is subject to refund one time. A
39 person who has received a refund on an eligible item shall
40 notify the next purchaser of the item that such item is no
41 longer eligible for a refund of paid taxes. This notification
42 shall be provided to each subsequent purchaser on the sales



269554

43 invoice or other proof of purchase.

44 b. To be eligible to receive the exemption provided in this
45 paragraph, a purchaser shall file an application with the
46 Florida Energy and Climate Commission. The application shall be
47 developed by the Florida Energy and Climate Commission, in
48 consultation with the department, and shall require:

49 (I) The name and address of the person claiming the refund.

50 (II) A specific description of the purchase for which a
51 refund is sought, including, when applicable, a serial number or
52 other permanent identification number.

53 (III) The sales invoice or other proof of purchase showing
54 the amount of sales tax paid, the date of purchase, and the name
55 and address of the sales tax dealer from whom the property was
56 purchased.

57 (IV) A sworn statement that the information provided is
58 accurate and that the requirements of this paragraph have been
59 met.

60 c. Within 30 days after receipt of an application, the
61 Florida Energy and Climate Commission shall review the
62 application and shall notify the applicant of any deficiencies.
63 Upon receipt of a completed application, the Florida Energy and
64 Climate Commission shall evaluate the application for exemption
65 and issue a written certification that the applicant is eligible
66 for a refund or issue a written denial of such certification
67 within 60 days after receipt of the application. The Florida
68 Energy and Climate Commission shall provide the department with
69 a copy of each certification issued upon approval of an
70 application.

71 d. Each certified applicant shall be responsible for



269554

72 forwarding a certified copy of the application and copies of all
73 required documentation to the department within 6 months after
74 certification by the Florida Energy and Climate Commission.

75 e. A refund approved pursuant to this paragraph shall be
76 made within 30 days after formal approval by the department.

77 f. The Florida Energy and Climate Commission may adopt the
78 form for the application for a certificate, requirements for the
79 content and format of information submitted to the Florida
80 Energy and Climate Commission in support of the application,
81 other procedural requirements, and criteria by which the
82 application will be determined by rule. The department may adopt
83 all other rules pursuant to ss. 120.536(1) and 120.54 to
84 administer this paragraph, including rules establishing
85 additional forms and procedures for claiming this exemption.

86 g. The Florida Energy and Climate Commission shall be
87 responsible for ensuring that the total amounts of the
88 exemptions authorized do not exceed the limits as specified in
89 subparagraph 2.

90 5. The Florida Energy and Climate Commission shall
91 determine and publish on a regular basis the amount of sales tax
92 funds remaining in each fiscal year.

93 ~~6. This paragraph expires July 1, 2010.~~

94 Section 2. Section 220.192, Florida Statutes, is amended to
95 read:

96 220.192 Renewable energy technologies investment tax
97 credit.—

98 (1) DEFINITIONS.—For purposes of this section, the term:

99 (a) "Biodiesel" means biodiesel as defined in s.
100 212.08(7)(ccc).



269554

101 (b) "Corporation" includes a general partnership, limited
102 partnership, limited liability company, unincorporated business,
103 or other business entity, including entities taxed as
104 partnerships for federal income tax purposes.

105 (c) "Eligible costs" means:

106 1. Seventy-five percent of all capital costs, operation and
107 maintenance costs, and research and development costs incurred
108 between July 1, 2006, and June 30, 2010, up to a limit of \$3
109 million per state fiscal year for all taxpayers, in connection
110 with an investment in hydrogen-powered vehicles and hydrogen
111 vehicle fueling stations in the state, including, but not
112 limited to, the costs of constructing, installing, and equipping
113 such technologies in the state.

114 2. Seventy-five percent of all capital costs, operation and
115 maintenance costs, and research and development costs incurred
116 between July 1, 2006, and June 30, 2010, up to a limit of \$1.5
117 million per state fiscal year for all taxpayers, and limited to
118 a maximum of \$12,000 per fuel cell, in connection with an
119 investment in commercial stationary hydrogen fuel cells in the
120 state, including, but not limited to, the costs of constructing,
121 installing, and equipping such technologies in the state.

122 3. Seventy-five percent of all capital costs, operation and
123 maintenance costs, and research and development costs incurred
124 between July 1, 2006, and June 30, 2010, up to a limit of \$6.5
125 million per state fiscal year for all taxpayers, in connection
126 with an investment in the production, storage, and distribution
127 of biodiesel (B10-B100), ~~and~~ ethanol (E10-E100), renewable
128 diesel, or renewable fuel oil in the state, including the costs
129 of constructing, installing, and equipping such technologies in



269554

130 the state. Gasoline fueling station pump retrofits for ethanol
131 (E10-E100) distribution qualify as an eligible cost under this
132 subparagraph.

133 (d) "Ethanol" means ethanol as defined in s.
134 212.08(7)(ccc).

135 (e) "Hydrogen fuel cell" means hydrogen fuel cell as
136 defined in s. 212.08(7)(ccc).

137 (f) "Renewable diesel" means renewable diesel as defined in
138 s. 212.08(7)(ccc).

139 (g) "Renewable fuel oil" means renewable fuel oil as
140 defined in s. 212.08(7)(ccc).

141 (h)~~(f)~~ "Taxpayer" includes a corporation as defined in paragraph
142 (b) or s. 220.03.

143 ===== T I T L E A M E N D M E N T =====

144 And the title is amended as follows:

145 Delete lines 5 - 9

146 and insert:

147 exemption purposes; defining the terms "renewable diesel" and
148 "renewable fuel oil" for purposes of a sales tax exemption for
149 materials used in the distribution of such items; deleting a
150 provision providing for the expiration of a sales tax exemption
151 relating to renewable energy technologies; amending s. 220.192,
152 F.S.; defining the terms "renewable diesel" and "renewable fuel
153 oil" for purposes of the renewable energy technologies
154 investment tax credit; providing an effective date.