

1 A bill to be entitled
2 An act relating to electric vehicle charging taxation;
3 amending s. 203.012, F.S.; revising the definition of
4 the terms "distribution company" and "utility
5 service"; amending s. 212.02, F.S.; revising the
6 definition of the term "retail sale"; providing
7 retroactive applicability; providing an effective
8 date.

9
10 Be It Enacted by the Legislature of the State of Florida:

11
12 **Section 1. Subsections (1) and (3) of section 203.012,**
13 **Florida Statutes, are amended to read:**

14 203.012 Definitions.—As used in this chapter:

15 (1) "Distribution company" means any person owning or
16 operating local electric or natural or manufactured gas utility
17 distribution facilities within this state for the transmission,
18 delivery, and sale of electricity or natural or manufactured
19 gas. The term does not include natural gas transmission
20 companies that are subject to the jurisdiction of the Federal
21 Energy Regulatory Commission. The term does not include a person
22 owning or operating electric vehicle charging stations as
23 defined in s. 366.94(2)(a).

24 (3) "Utility service" means electricity for light, heat,
25 or power; and natural or manufactured gas for light, heat, or

power, including transportation, delivery, transmission, and distribution of the electricity or natural or manufactured gas. This subsection does not broaden the definition of utility service to include separately stated charges for tangible personal property or services which are not charges for the electricity or natural or manufactured gas or the transportation, delivery, transmission, or distribution of electricity or natural or manufactured gas. The term does not include the sale of electricity to the public by an operator of an electric vehicle charging station operating under s. 366.94.

Section 2. Paragraph (a) of subsection (14) of section 212.02, Florida Statutes, is amended to read:

212.02 Definitions.—The following terms and phrases when used in this chapter have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(14) (a) "Retail sale" or a "sale at retail" means a sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property or services taxable under this chapter, and includes all such transactions that may be made in lieu of retail sales or sales at retail. A sale for resale includes a sale of qualifying property. As used in this paragraph, the term "qualifying property" means tangible personal property, other than electricity, which is used or consumed by a government contractor in the performance of a

51 qualifying contract as defined in s. 212.08(17)(c), to the
52 extent that the cost of the property is allocated or charged as
53 a direct item of cost to such contract, title to which property
54 vests in or passes to the government under the contract. The
55 term "government contractor" includes prime contractors and
56 subcontractors. As used in this paragraph, a cost is a "direct
57 item of cost" if it is a "direct cost" as defined in 48 C.F.R.
58 s. 9904.418-30(a)(2), or similar successor provisions, including
59 costs identified specifically with a particular contract. A sale
60 for resale also includes a sale of electricity to the operator
61 of an electric vehicle charging station used in providing
62 electric vehicle charging to the public pursuant to s. 366.94.

63 **Section 3.** The amendments made by this act to ss. 203.012
64 and 212.02, Florida Statutes, apply retroactively to January 1,
65 2019.

66 **Section 4.** This act shall take effect upon becoming a law.