



States' Biofuels Statutes

STATE OF FLORIDA

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#). These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.

Current through the 2013 Legislative Session of the Florida General Assembly.

212.08. Sales, rental, use, consumption, distribution, and storage tax; specified exemptions

The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

[...]

(7) Miscellaneous exemptions.--Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a 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.

[...]

(hhh) Equipment, machinery, and other materials for renewable energy technologies.--

1. As used in this paragraph, the term:

a. "Biodiesel" means the mono-alkyl esters of long-chain fatty acids derived from plant or animal matter for use as a source of energy and meeting the specifications for biodiesel and biodiesel blends with petroleum products as adopted by rule of the Department of Agriculture and Consumer Services.

“Biodiesel” may refer to biodiesel blends designated BXX, where XX represents the volume percentage of biodiesel fuel in the blend.

b. “Ethanol” means an anhydrous denatured alcohol produced by the conversion of carbohydrates meeting the specifications for fuel ethanol and fuel ethanol blends with petroleum products as adopted by rule of the Department of Agriculture and Consumer Services. “Ethanol” may refer to fuel ethanol blends designated EXX, where XX represents the volume percentage of fuel ethanol in the blend.

c. “Renewable fuel” means a fuel produced from biomass that is used to replace or reduce the quantity of fossil fuel present in motor fuel or diesel fuel. “Biomass” means biomass as defined in s. 366.91, “motor fuel” means motor fuel as defined in s. 206.01, and “diesel fuel” means diesel fuel as defined in s. 206.86.

2. The sale or use in the state of the following is exempt from the tax imposed by this chapter: materials used in the distribution of biodiesel (B10-B100), ethanol (E10-E100), and other renewable fuels, including fueling infrastructure, transportation, and storage, up to a limit of \$1 million in tax each state fiscal year for all taxpayers. Gasoline fueling station pump retrofits for biodiesel (B10-B100), ethanol (E10-E100), and other renewable fuel distribution qualify for the exemption provided in this paragraph.

3. The Department of Agriculture and Consumer Services shall provide to the department a list of items eligible for the exemption provided in this paragraph.

4. a. The exemption provided in this paragraph shall be available to a purchaser only through a refund of previously paid taxes. An eligible item is subject to refund one time. A person who has received a refund on an eligible item shall notify the next purchaser of the item that the item is no longer eligible for a refund of paid taxes. The notification shall be provided to each subsequent purchaser on the sales invoice or other proof of purchase.

b. To be eligible to receive the exemption provided in this paragraph, a purchaser shall file an application with the Department of Agriculture and Consumer Services. The application shall be developed by the Department of Agriculture and Consumer Services, in consultation with the department, and shall require:

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

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

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

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

c. Within 30 days after receipt of an application, the Department of Agriculture and Consumer Services shall review the application and notify the applicant of any deficiencies. Upon receipt of a completed

application, the Department of Agriculture and Consumer Services shall evaluate the application for the exemption and issue a written certification that the applicant is eligible for a refund or issue a written denial of such certification. The Department of Agriculture and Consumer Services shall provide the department a copy of each certification issued upon approval of an application.

d. Each certified applicant is responsible for applying for the refund and forwarding the certification that the applicant is eligible to the department within 6 months after certification by the Department of Agriculture and Consumer Services.

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

f. The Department of Agriculture and Consumer Services may adopt by rule the form for the application for a certificate, requirements for the content and format of information submitted to the Department of Agriculture and Consumer Services in support of the application, other procedural requirements, and criteria by which the application will be determined. The Department of Agriculture and Consumer Services may adopt other rules pursuant to ss. 120.536(1) and 120.54 to administer this paragraph, including rules establishing additional forms and procedures for claiming the exemption.

g. The Department of Agriculture and Consumer Services shall be responsible for ensuring that the total amount of the exemptions authorized does not exceed the limits specified in subparagraph 2.

5. Approval of the exemptions under this paragraph is on a first-come, first-served basis, based upon the date complete applications are received by the Department of Agriculture and Consumer Services. Incomplete placeholder applications shall not be accepted and shall not secure a place in the first-come, first-served application line. The Department of Agriculture and Consumer Services shall determine and publish on its website on a regular basis the amount of sales tax funds remaining in each fiscal year.

6. This paragraph expires July 1, 2016.

[...]

Credits: Laws 1949, c. 26319, § 8; Laws 1949, c. 26323, §§ 1, 2; Laws 1951, c. 26871, § 9; Laws 1953, c. 28082, § 1; Laws 1955, c. 29615, §§ 7, 33; Laws 1955, c. 29883, §§ 6 to 8; Laws 1957, c. 57-76, § 1; Laws 1957, c. 57-398, § 1; Laws 1957, c. 57-821, § 1; Laws 1957, Ex.Sess., c. 57-1968, § 1; Laws 1957, Ex.Sess., c. 57-1971, § 1; Laws 1959, c. 59-287, § 1; Laws 1959, c. 59-402, §§ 1, 2; Laws 1959, c. 59-448, §§ 1, 2; Laws 1961, c. 61-274, § 1; Laws 1961, c. 61-276, § 2; Laws 1961, c. 61-464, § 1; Laws 1963, c. 63-253, § 7; Laws 1963, c. 63-526, §§ 5, 6; Laws 1963, c. 63-565, § 1; Laws 1965, c. 65-190, § 6; Laws 1965, c. 65-329, §§ 7 to 9; Laws 1965, c. 65-331, § 1; Laws 1965, c. 65-358, § 1; Laws 1967, c. 67-180, § 4; Laws 1968, Ex.Sess., c. 68-27, §§ 8 to 12, 15; Laws 1969, c. 69-99, § 1; Laws 1969, c. 69-106, §§ 15, 16, 19, 21, 24, 35; Laws 1969, c. 69-222, §§ 12 to 16, 19; Laws 1970, c. 70-206, §§ 2, 3; Laws 1970, c. 70-373, § 2; Laws 1971, c. 71-360, § 7; Laws 1971, c. 71-985, § 1; Laws 1972, c. 72-221, § 70; Laws 1972, c. 72-289, § 1; Laws 1973, c. 73-240, § 1; Laws 1974, c. 74-4, § 1; Laws 1974, c. 74-134, § 1; Laws 1974, c. 74-305, § 1; Laws 1975, c. 75-65, §§ 1, 4; Laws 1977, c. 77-147, § 35; Laws 1977, c. 77-193, § 1; Laws 1977, c. 77-194, § 1; Laws 1977, c. 77-412, § 2; Laws 1978, c. 78-59, § 1;

Laws 1978, c. 78-67, § 1. Laws 1978, c. 78-77, § 1; Laws 1978, c. 78-176, § 1; Laws 1978, c. 78-220, § 1; Laws 1978, c. 78-249, § 1; Laws 1978, c. 78-270, § 1; Laws 1978, c. 78-299, § 1; Laws 1978, c. 78-329, § 1; Laws 1978, c. 78-411, § 1; Laws 1979, c. 79-164, § 41; Laws 1979, c. 79-339, §§ 2, 3; Laws 1979, c. 79-400, § 96; Laws 1980, c. 80-163, §§ 1, 3, 4; Laws 1980, c. 80-213, § 2; Laws 1981, c. 81-151, § 10; Laws 1981, c. 81-259, § 115; Laws 1981, c. 81-319, § 3; Laws 1982, c. 82-154, § 7; Laws 1982, c. 82-206, § 1; Laws 1982, c. 82-219, § 2; Laws 1983, c. 83-3, § 5; Laws 1983, c. 83-138, § 3; Laws 1983, c. 83-154, §§ 1, 2; Laws 1983, c. 83-297, §§ 1, 3, 8; Laws 1983, c. 83-315, § 29; Laws 1983, c. 83-317, § 29; Laws 1983, c. 83-338, §§ 2, 6; Laws 1984, c. 84-309, § 265; Laws 1984, c. 84-324, § 3, 4, 5; Laws 1984, c. 84-350, § 3; Laws 1984, c. 84-356, § 34; Laws 1984, c. 84-362, § 1; Laws 1985, c. 85-80, § 30; Laws 1985, c. 85-230, §§ 1, 2; Laws 1985, c. 85-342, §§ 61, 64, 220; Laws 1986, c. 86-152, § 74; Laws 1986, c. 86-166, § 5, 8; Laws 1987, c. 87-6, §§ 14, 25, 59; Laws 1987, c. 87-72, § 4; Laws 1987, c. 87-99, § 4; Laws 1987, c. 87-101, §§ 13, 34; Laws 1987, c. 87-370, § 2; Laws 1987, c. 87-548, §§ 26, 27, 28; Laws 1988, c. 88-123, § 1; Laws 1988, c. 88-130, § 78; Laws 1988, c. 88-201, § 27; Laws 1988, c. 88-243, §§ 2, 3. Amended by Laws 1989, c. 89-300, § 28, eff. July 5, 1989; Laws 1989, c. 89-356, §§ 35, 42(1), eff. July 6, 1989; Laws 1990, c. 90-132, § 86, eff. Jan. 1, 1992; Laws 1990, c. 90-132, § 93, eff. July 1, 1991; Laws 1990, c. 90-192, § 8; Laws 1990, c. 90-203, § 1, eff. July 1, 1990; Laws 1991, c. 91-45, § 87; Laws 1992, c. 92-113, § 3; Laws 1992, c. 92-164, § 1, eff. July 1, 1992; Laws 1992, c. 92-168, § 1, eff. July 1, 1992; Laws 1992, c. 92-173, § 10; Laws 1992, c. 92-206, § 2, eff. Oct. 1, 1992; Laws 1992, c. 92-302, § 1, eff. July 3, 1992; Laws 1992, c. 92-319, §§ 11, 17, eff. Sept. 1, 1992; Laws 1993, c. 93-46, § 5, eff. April 18, 1993; Laws 1993, c. 93-233, § 11, eff. July 1, 1993; Laws 1994, c. 94-136, §§ 42, 43, eff. Dec. 31, 1994; Laws 1994, c. 94-186, § 1, eff. July 1, 1994; Laws 1994, c. 94-218, § 21, eff. May 20, 1994; Laws 1994, c. 94-314, § 1, eff. Oct. 1, 1994; Laws 1994, c. 94-314, § 16, eff. July 1, 1994; Laws 1994, c. 94-353, § 10, eff. July 1, 1994; Laws 1994, c. 94-356, § 52, eff. July 1, 1994; Laws 1995, c. 95-145, § 32, eff. July 10, 1995; Laws 1995, c. 95-147, § 1497, eff. July 10, 1995; Laws 1995, c. 95-232, § 3, eff. June 9, 1995; Laws 1995, c. 95-302, § 3, eff. Oct. 1, 1995; Laws 1995, c. 95-333, § 12, eff. Oct. 1, 1995; Laws 1995, c. 95-417, § 114, eff. July 1, 1996; Laws 1995, c. 95-418, § 92, eff. July 1, 1995; Laws 1996, c. 96-175, § 56, eff. July 1, 1996; Laws 1996, c. 96-320, § 15, eff. July 1, 1996; Laws 1996, c. 96-320, § 161, eff. July 1, 1997; Laws 1996, c. 96-320, § 162, eff. July 1, 1996; Laws 1996, c. 96-323, § 23, eff. July 1, 1996; Laws 1996, c. 96-395, § 1, eff. June 2, 1996; Laws 1996, c. 96-397, § 26, eff. Oct. 1, 1996; Laws 1997, c. 97-54, § 14, eff. May 9, 1997; Laws 1997, c. 97-86, § 1, eff. July 1, 1997; Laws 1997, c. 97-99, § 23, eff. July 1, 1997; Laws 1997, c. 97-197, § 5, eff. Oct. 1, 1997; Laws 1997, c. 97-205, § 1, eff. May 30, 1997; Laws 1997, c. 97-221, §§ 3, 5 to 7, eff. July 1, 1997; Laws 1997, c. 97-227, § 1, eff. May 30, 1997; Laws 1997, c. 97-278, § 11, eff. July 1, 1997; Laws 1998, c. 98-60, § 1, eff. May 15, 1998; Laws 1998, c. 98-133, § 2, eff. Oct. 1, 1998; Laws 1998, c. 98-142, § 3, eff. July 1, 1998; Laws 1998, c. 98-143, § 1, eff. July 1, 1998; Laws 1998, c. 98-144, § 1, eff. July 1, 1998; Laws 1998, c. 98-166, § 14, eff. July 1, 1998; Laws 1998, c. 98-205, § 1, eff. July 1, 1998; Laws 1998, c. 98-220, § 2, eff. July 1, 1998; Laws 1998, c. 98-252, § 1, eff. July 1, 1998; Laws 1998, c. 98-273, § 2, eff. May 28, 1998; Laws 1998, c. 98-291, § 1, eff. July 1, 1998; Laws 1998, c. 98-294, § 2, eff. Oct. 1, 1998; Laws 1998, c. 98-318, § 1, eff. July 1, 1998; Laws 1998, c. 98-328, § 1, eff. July 1, 1998; Laws 1998, c. 98-408, § 1, eff. July 1, 1998; Laws 1998, c. 98-416, §§ 1, 2, eff. July 1, 1998; Laws 1999, c. 99-2, § 78, eff. June 29, 1999; Laws 1999, c. 99-171, § 1, eff. July 1, 1999; Laws 1999, c. 99-208, § 25, eff. May 26, 1999; Laws 1999, c. 99-238, § 3, eff. July 1, 1999; Laws 1999, c. 99-256, § 12, eff. July 1, 1999; Laws 1999, c. 99-269, § 1, eff. July 1, 1999; Laws 1999, c. 99-273, § 3, eff. July 1, 1999; Laws 1999, c. 99-304, § 3, eff. July 1, 1999; Laws 1999, c. 99-337, § 2, eff. July 1, 1999; Laws 1999, c. 99-364, § 1, eff. July 1, 1999; Laws 1999, c. 99-368, § 1, eff. July 1, 1999; Laws 2000, c. 2000-151, § 42, eff. July 4, 2000; Laws 2000, c. 2000-164, § 37, eff. July 1, 2000; Laws

2000, c. 2000-165, § 54, eff. July 1, 2000; Laws 2000, c. 2000-182, § 4, eff. Jan. 1, 2001; Laws 2000, c. 2000-197, § 6, eff. June 5, 2000; Laws 2000, c. 2000-210, § 13, eff. July 1, 2000; Laws 2000, c. 2000-211, § 3, eff. July 1, 2000; Laws 2000, c. 2000-223, §§ 1, 3, eff. July 1, 2000; Laws 2000, c. 2000-228, § 1, eff. Jan. 1, 2001; Laws 2000, c. 2000-276, § 2, eff. Jan. 1, 2001; Laws 2000, c. 2000-290, § 7, eff. July 1, 2000; Laws 2000, c. 2000-310, § 3, eff. July 1, 2000; Laws 2000, c. 2000-317, § 19, eff. July 1, 2000; Laws 2000, c. 2000-351, § 10, eff. Jan. 1, 2001; Laws 2000, c. 2000-353, § 1, eff. July 1, 2000; Laws 2000, c. 2000-355, § 15, eff. July 1, 2000; Laws 2000, c. 2000-372, § 25, eff. July 1, 2000; Laws 2001, c. 2001-60, § 34, eff. July 3, 2001; Laws 2001, c. 2001-196, § 38, eff. June 8, 2001; Laws 2001, c. 2001-201, § 2, eff. July 1, 2001; Laws 2001, c. 2001-225, § 10, eff. July 1, 2001; Laws 2001, c. 2001-266, § 52, eff. July 1, 2001; Laws 2002, c. 2002-2, § 6, eff. May 21, 2002; Laws 2002, c. 2002-48, § 9, eff. April 16, 2002; Laws 2002, c. 2002-218, § 17, eff. May 1, 2002; Laws 2002, c. 2002-218, §§ 18, 20, eff. July 1, 2002; Laws 2002, c. 2002-218, § 22, eff. May 1, 2002; Laws 2002, c. 2002-387, § 918, eff. Jan. 7, 2003; Laws 2002, c. 2002-392, § 5, eff. May 30, 2002; Laws 2003, c. 2003-32, § 22, eff. May 23, 2003; Laws 2003, c. 2003-254, §§ 19, 41, eff. July 1, 2003; Laws 2003, c. 2003-261, § 186, eff. June 26, 2003; Laws 2004, c. 2004-243, § 8, eff. July 1, 2004; Laws 2005, c. 2005-83, § 1, eff. May 26, 2005; Laws 2005, c. 2005-132, § 22, eff. June 2, 2005; Laws 2005, c. 2005-197, § 2, eff. July 1, 2005; Laws 2005, c. 2005-282, § 1, eff. July 1, 2005; Laws 2005, c. 2005-287, § 21, eff. July 1, 2005; ; Laws 2006, c. 2006-2, § 2, eff. July 4, 2006; Laws 2006, c. 2006-56, § 3, eff. July 1, 2006; Laws 2006, c. 2006-57, § 2, eff. July 1, 2006; Laws 2006, c. 2006-60, § 58, eff. May 30, 2006; Laws 2006, c. 2006-69, § 30, eff. July 1, 2006; Laws 2006, c. 2006-78, § 1, eff. July 1, 2006; Laws 2006, c. 2006-113, § 3, eff. June 7, 2006; Laws 2006, c. 2006-144, § 2, eff. July 1, 2006; Laws 2006, c. 2006-197, § 11, eff. July 1, 2006; Laws 2006, c. 2006-230, § 9, eff. June 19, 2006; Laws 2006, c. 2006-289, § 19, eff. July 1, 2006; Laws 2007, c. 2007-5, § 18, eff. July 3, 2007; Laws 2007, c. 2007-53, § 1, eff. May 22, 2007; Laws 2007, c. 2007-56, § 1, eff. July 1, 2007; Laws 2007, c. 2007-106, § 23, eff. July 1, 2007; Laws 2008, c. 2008-4, § 38, eff. July 1, 2008; Laws 2008, c. 2008-153, § 37, eff. July 1, 2008; Laws 2008, c. 2008-201, § 1, eff. July 1, 2008; Laws 2008, c. 2008-227, § 9, eff. July 1, 2008; Laws 2008, c. 2008-247, § 189, eff. July 1, 2008; Laws 2010, c. 2010-4, § 4, eff. June 29, 2010; Laws 2010, c. 2010-102, § 51, eff. May 26, 2010; Laws 2010, c. 2010-128, § 2, eff. July 1, 2010; Laws 2010, c. 2010-138, § 7, eff. May 27, 2010; Laws 2010, c. 2010-138, § 8(1), eff. Jan. 2, 2011; Laws 2010, c. 2010-147, § 9, eff. July 1, 2010; Laws 2011, c. 2011-3, § 1, eff. July 6, 2011; Laws 2011, c. 2011-36, § 56, eff. July 1, 2011; Laws 2011, c. 2011-64, § 33, eff. July 1, 2011; Laws 2011, c. 2011-97, § 2, eff. July 1, 2011; Laws 2011, c. 2011-142, § 75, eff. July 1, 2011; Laws 2011, c. 2011-189, § 14, eff. July 1, 2011; Laws 2012, c. 2012-32, § 8, eff. Jan. 1, 2013; Laws 2012, c. 2012-117, § 4, eff. July 1, 2012; Laws 2012, c. 2012-184, § 4, eff. April 27, 2012; Laws 2013, c. 2013-39, § 4, eff. May 17, 2013; Laws 2013, c. 2013-39, § 6, eff. April 30, 2014; Laws 2013, c. 2013-42, § 4, eff. May 20, 2013; Laws 2013, c. 2013-82, § 3, eff. July 1, 2013; Laws 2013, c. 2013-160, § 76, eff. July 1, 2013; Laws 2013, c. 2013-198, § 15, eff. Jan. 1, 2014.