



Florida Renewable Energy Sales Tax Program

FREQUENTLY ASKED QUESTIONS

Updated: September 26, 2007

Q: What is exempt from Florida sales tax under this program?

The sale or use of the following in the state is tax exempt:

- Hydrogen-powered vehicles, materials incorporated into hydrogen powered vehicles, and hydrogen-fueling stations, up to a limit of \$2 million in tax each state fiscal year for all taxpayers.
- Commercial stationary hydrogen fuel cells, up to a limit of \$1 million in tax each state fiscal year for all taxpayers.
- Materials used in the distribution of biodiesel (B10-B100) and ethanol (E10-100), 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 ethanol (E10-E100) distribution qualify for the exemption.

The Governor's Energy Office has developed a list of items eligible for the exemption which is available at:

http://www.myfloridaclimate.com/env/home/climate_quick_links/florida_energy_climate_commission/grants_solar_rebates_incentives/renewable_energy_tax_incentives.

For the purpose of this program, the following are defined:

"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 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.

"Ethanol" means nominally anhydrous denatured alcohol produced by the fermentation of plant sugars meeting the specifications for fuel ethanol and fuel ethanol blends with petroleum products as adopted by 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.

"Hydrogen fuel cells" means equipment using hydrogen or a hydrogen-rich fuel in an electrochemical process to generate energy, electricity, or the transfer of heat.

Q: Who is eligible for the tax exemption?

The exemption shall be available to a purchaser only through a refund of previously paid Florida sales and use tax.

Q: What is the application process?

- STEP #1: Determine Eligibility of Expenses

To be eligible to receive the sales tax refund, a purchaser shall first file an application with the Governor's Energy Office. The latest version can be downloaded at: http://www.myfloridaclimate.com/env/home/climate_quick_links/florida_energy_climate_commission/grants_solar_rebates_incentives/renewable_energy_tax_incentives.

Submit a signed copy of the application form with supporting documentation via certified mail or hand delivery to:

Governor's Energy Office
Executive Office of the Governor
ATTN: Renewable Energy Technologies Sales Tax Program
600 S. Calhoun Street, Suite 251
Tallahassee, FL 32399-1300

Upon receipt of a completed application, the Governor's Energy Office will evaluate the application for exemption and issue a written certification that the applicant is eligible for a refund or issue a written denial of such certification within 60 days after receipt of the application.

- STEP #2: Apply for Refund

To receive the refund of Florida sales and use tax, the applicant must file a completed Application for Refund-Sales and Use Tax (Form DR-26S), with a copy of the certification letter from the Governor's Energy Office. Form DR-26 must be filed with the Department of Revenue within 6 months from the date of the written certification issued by the Governor's Energy Office approving the refund. The refund claim is limited to the amount certified by the Governor's Energy Office. Form DR-26S, with a copy of the certification letter, should be mailed to:

Florida Department of Revenue
Refund Subprocess
P.O. Box 6490
Tallahassee, Florida 32314-6490

Q: How much of the sale tax funds have already been obligated and how much remain for this year? When will the sale tax exemption expire?

The amount of tax credit funds remaining in each fiscal year is posted to the Energy Office's website at:

http://www.myfloridaclimate.com/env/home/climate_quick_links/florida_energy_climate_commission/grants_solar_rebates_incentives. The exemption is scheduled to expire July 1, 2010.

Q: Where can I get more information?

Governor's Energy Office
Executive Office of the Governor
600 S. Calhoun Street, Suite 251
Tallahassee, FL 32399-1300
Phone: 850. 487.3800
Email: energy@eog.myflorida.com
<http://www.myfloridaclimate.com>

Department of Revenue
Taxpayer Services
1379 Blountstown Highway
Tallahassee, FL 32304-2716
Taxpayer Information Publication:
<http://dor.myflorida.com/dor/tips/tip06a01-10.html>