



Florida Department of Revenue
Tax Information Publication

TIP

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**Renewable Energy Technologies
Sales Tax Exemption on Equipment, Machinery, and Other
Materials Used in the Distribution of Renewable Fuels**

Beginning July 1, 2012, a refund of Florida sales and use tax paid on purchases of equipment, machinery, and other materials for renewable energy technologies is available for:

- Materials used in the distribution of biodiesel (B10-B100), ethanol (E10-E100), and other renewable fuels, including fueling infrastructure, transportation, and storage for these fuels.
- Gasoline fueling station pump retrofits for biodiesel (B10-B100), ethanol (E10-E100), and other renewable fuels distribution.

Taxpayers who purchase eligible equipment, machinery, and other materials for renewable energy technologies must apply to the Florida Department of Agriculture and Consumer Services (DACS) for certification of the authorized sales tax refund amount. The DACS will issue a written certification to the taxpayer indicating the eligible items purchased and the amount of sales tax to be refunded.

To receive a refund of sales and use tax paid on eligible items, taxpayers certified by the DACS must submit an *Application for Refund - Sales and Use Tax* (Form DR-26S) to the Department of Revenue within 6 months of the date of the written certification, and must include a copy of the certification. The amount of the refund is limited to the tax refund amount approved in the written certification. A refund will be issued within 30 days after the refund application is determined to be complete and the amount of the refund due is approved by the Department of Revenue.

These provisions are scheduled to expire July 1, 2016.

References: Section (s.) 4, Chapter 2012-117, Laws of Florida; s. 212.08(7)(hhh), Florida Statutes

For More Information

For exemption applications and information from the Florida Department of Agriculture and Consumer Services (FDACS), please visit www.freshfromflorida.com. You may contact the FDAC's Florida Office of Energy at 850-617-7470.

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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