



Florida Department of Revenue
Tax Information Publication

TIP

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**Corporate Income Tax and Franchise Tax
Florida Renewable Energy Production Tax Credit
Section 220.193, Florida Statutes**

Some clarifying amendments were made in 2008 to Chapter 220.193, Florida Statutes (F.S.), effective retroactively to the original enactment date.

The term “sale” or “sold” has been revised to include the use of electricity by the producer of such electricity that decreases the amount of electricity the producer would otherwise have to purchase.

The definition of taxpayer has been clarified to include a general partnership, limited partnership, limited liability company, trust or other artificial entity in which a corporation owns an interest. Additional information will need to be included in the application for an allocation of the credit by the corporate owners of these entities.

A taxpayer's use of the credit granted pursuant to this section does not reduce the amount of any credit available to such taxpayer under section 220.186 F.S.

Reference: Chapter 2008-227, Laws of Florida

FOR MORE INFORMATION

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.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.