



Property Tax Oversight Informational Bulletin
Assessment of Renewable Energy Source Devices

June 17, 2024
PTO 24-13

Effective July 1, 2024, Section 5, Chapter 2024-158, Laws of Florida (HB 7073), amends subsection 193.624(1), F.S., to add that biogas as defined in s. 366.91, F.S. is a renewable energy source. Paragraph 193.624(1)(n), F.S., is created to list the kinds of biogas equipment that can be assessed as a renewable energy source device. Language is added to clarify that a renewable energy source device does not include when the device is interconnected to a natural gas pipeline or distribution system.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference:

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date:

The implementing law is effective July 1, 2024, and first applies to the 2025 tax year.