CS/CS/HB 475 2024

1 A bill to be entitled 2 An act relating to a temporary sales tax exemption for 3 items related to electric transportation; defining the terms "electric bicycle," "electric scooter," and 4 5 "protective clothing and equipment"; providing a sales 6 tax exemption during specified periods on the retail 7 sale of certain electric bicycles, electric scooters, 8 and protective clothing and equipment; providing 9 applicability; authorizing the Department of Revenue to adopt emergency rules; providing that such rules 10 11 are effective for a certain period and may be renewed 12 in specified circumstances; providing an effective 13 date. 14 15 Be It Enacted by the Legislature of the State of Florida: 16 17 Section 1. Electric bicycles, electric scooters, and 18 protective clothing and equipment; sales tax holiday. -19 (1) For the purposes of this section, the term: 20 "Electric bicycle" has the same meaning as in s. (a) 21 316.003, Florida Statutes. (b) "Electric scooter" means a vehicle having two or fewer 22 23 wheels, with or without a seat or saddle for the use of the

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and which weighs less than 75 pounds, is less than 2 feet wide,

rider, which is equipped to be propelled by an electric motor

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- (c) "Protective clothing and equipment" means appared designed and intended for use during the operation of an electric bicycle or electric scooter which incorporates padding to protect from or mitigate injury.
- (2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 1, 2024, through September 14, 2024, and November 1, 2024, through December 15, 2024, on the retail sale of:
- (a) An electric bicycle with a sales price of \$1,750 or less.
- (b) An electric scooter with a sales price of \$500 or less.
 - (c) The following protective clothing and equipment:
 - 1. A helmet with a sales price of \$150 or less.
 - 2. Knee pads with a sales price of \$50 or less.
 - 3. Elbow pads with a sales price of \$50 or less.
- apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27, Florida Statutes.
 - (4) The lease or rental of an electric bicycle, an

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electric	scooter, or		protective		clothi	ng and	d equipment	does	not
qualify a	as an	exempt	retail	sale	under	this	exemption.		

- (5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other law to the contrary, emergency rules adopted under this section are effective for the length of the exemption period and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.
 - Section 2. This act shall take effect upon becoming a law.