

By Representatives Barreiro and Waters

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.08, F.S.;  
4           providing an exemption for certain fire alarms,  
5           smoke detectors, fire extinguishers, and carbon  
6           monoxide detectors; providing an effective  
7           date.

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9 Be It Enacted by the Legislature of the State of Florida:

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11           Section 1. Paragraph (ggg) is added to subsection (7)  
12 of section 212.08, Florida Statutes, to read:

13           212.08 Sales, rental, use, consumption, distribution,  
14 and storage tax; specified exemptions.--The sale at retail,  
15 the rental, the use, the consumption, the distribution, and  
16 the storage to be used or consumed in this state of the  
17 following are hereby specifically exempt from the tax imposed  
18 by this chapter.

19           (7) MISCELLANEOUS EXEMPTIONS.--

20           (ggg) Fire alarms, smoke detectors, fire  
21 extinguishers, and carbon monoxide detectors.--

22           1. Also exempt are fire alarms, smoke detectors, fire  
23 extinguishers, and carbon monoxide detectors that:

24           a. Are designed primarily for installation in  
25 residential households;

26           b. Do not comprise a system or part of a system that  
27 sends a signal, alarm, or other communication to any point  
28 outside the structure in which installed; and

29           c. Are freestanding or designed to be attached to a  
30 floor, wall, or ceiling by means of screws or similar  
31 hardware.

1           2. An alarm, detector, or extinguisher whose  
2 installation requires the alteration of a floor, wall, or  
3 ceiling, or that requires the installation of cable or wires  
4 within a floor, wall, or ceiling, is not exempt.

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6 Exemptions provided to any entity by this subsection shall not  
7 inure to any transaction otherwise taxable under this chapter  
8 when payment is made by a representative or employee of such  
9 entity by any means, including, but not limited to, cash,  
10 check, or credit card even when that representative or  
11 employee is subsequently reimbursed by such entity.

12           Section 2. This act shall take effect July 1, 2001.

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HOUSE SUMMARY

Provides a sales tax exemption for certain fire alarms,  
smoke detectors, fire extinguishers, and carbon monoxide  
detectors.