

By Senator Baker

20-998-05

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A bill to be entitled

An act relating to the tax on sales, use, and other transactions; providing a temporary exemption from the tax for certain items of tangible personal property used to secure a business or residence from possible damage, or to provide amenities during a power outage, due to a hurricane or tropical storm; providing an effective date.

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

Section 1. Sales tax exemption; items relating to windstorms.--

(1) Effective at 12:01 a.m., Monday, June 1, 2005, through midnight, June 12, 2005, there is exempt from the tax levied under chapter 212, Florida Statutes, the sale of up to 20 sheets of plywood per day and any hardware used to attach the plywood to a structure; any portable, self-powered light source and the energy supply for such source having a selling price of \$100 or less; any portable radio and the power supply for the radio having a selling price of \$100 or less; and any other tangible personal property selling for \$100 or less which is related to advance preparations to secure a business or residential structure from possible damage due to a hurricane or tropical storm and any portable generator selling for \$500 or less which is purchased to provide light or communications or preserve food in the event of a power outage due to a hurricane or tropical storm.

1           (2) The Department of Revenue may adopt rules under  
2 sections 120.536(1) and 120.54, Florida Statutes, to  
3 administer this section.

4           Section 2. This act shall take effect upon becoming a  
5 law.

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8                                   SENATE SUMMARY

9           Provides a temporary exemption from the tax on sales,  
10 use, and other transactions for certain items of tangible  
11 personal property used to secure a business or residence  
from possible damage, or to provide amenities during a  
power outage, due to a hurricane or tropical storm.

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