

By the Committee on Domestic Security; and Senators Baker and Campbell

583-1840-05

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A bill to be entitled

An act relating to hurricane preparedness; providing an exemption from the tax on sales, use, and other transactions for sales of certain items of tangible personal property for a certain period for certain purposes; authorizing the Department of Revenue to adopt rules; providing an appropriation; providing an effective date.

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

Section 1. (1) Effective June 1, 2005, through June 12, 2005, no tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on the sale of:

(a) Any portable self-powered light source selling for \$20 or less.

(b) Any portable self-powered radio, two-way radio, or weather-band radio selling for \$50 or less.

(c) Any tarpaulin or other flexible waterproof sheeting selling for \$50 or less.

(d) Any self-contained first-aid kit selling for \$30 or less.

(e) Any ground anchor system or tie-down kit selling for \$50 or less.

(f) Any gas or diesel fuel tank selling for \$25 or less.

(g) Any package of AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.

1           (h) Any nonelectrical food-storage cooler selling for  
2 \$30 or less.

3           (i) Any portable generator selling for \$500 or less to  
4 provide light or communications or preserve perishable food in  
5 the event of a power outage due to a hurricane.

6           (2) The Department of Revenue may adopt rules pursuant  
7 to sections 120.536(1) and 120.54, Florida Statutes, to carry  
8 out this section.

9           Section 2. The sum of \$421,400 is appropriated from  
10 the General Revenue Fund to the Department of Revenue for the  
11 2005-2006 fiscal year for purposes of administering section 1  
12 of this act.

13           Section 3. This act shall take effect upon becoming a  
14 law.

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16                           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
17   COMMITTEE SUBSTITUTE FOR  
18   Senate Bill 1462

19 The committee substitute combines Senate Bill 1462 and Senate  
20 Bill 648. This bill also eliminates a proposed sales tax  
21 exemption for up to 20 sheets of plywood per day during the  
22 period from June 1, 2005 through June 12, 2005. This bill  
23 reduces the proposed maximum selling price allowed for sales  
24 tax exemption on hurricane preparedness supplies from \$100 to:  
25 \$20 for any portable self-powered light source; \$50 for any  
26 tarpaulin or other flexible waterproof sheeting; \$30 for any  
27 gas or diesel fuel tank; \$30 for any package of small size  
28 batteries while excluding automobile or boat batteries; and \$30  
29 for any non-electrical food-storage cooler.

30 This bill also appropriates \$421,400 from General Revenue to  
31 administer the tax exemption program.