

By the Committees on Government Efficiency Appropriations; Domestic Security; and Senators Baker and Campbell

593-2215-05

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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 \$750 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 \$221,400 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 CS/SB 1462 and SB 648

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19 The committee substitute increases the sales price of
20 generators that are exempt from sales tax from \$500 to \$750
21 and reduces the General Revenue appropriation to the
22 Department of Revenue from \$421,400 to \$221,400.

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