HB 0337 2005

A bill to be entitled

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

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

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- 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) Up to 20 sheets of plywood per day and any hardware used to attach such plywood to a structure.
- (b) Any portable self-powered light source, and the power supply for such source, having a total selling price of \$100 or less.
- (c) Any portable radio, and the power supply for such radio, having a total selling price of \$100 or less.
- Any other item of tangible personal property selling for \$100 or less related to advance preparations to secure a business or residential structure from possible damage due to a hurricane or provide light.
- (e) Any portable generator selling for \$500 or less to provide light or communications or preserve food in the event of a power outage due to a hurricane.
- (2) The Department of Revenue may adopt rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to carry out this

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29 section.

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

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