

By Senator Campbell

32-745-05

See HB

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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.

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) 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.

(d) 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 used to provide light.

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

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

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