

By Senators Baker and Campbell

20-129-06

See HB 47

1 A bill to be entitled

2 An act relating to hurricane preparedness;

3 providing an exemption from the sales and use

4 tax for sales of certain tangible personal

5 property for a certain period for certain

6 purposes; providing an exception; prohibiting

7 purchases of certain building materials by

8 certain means; specifying certain activities by

9 certain entities as unfair methods of

10 competition; providing civil penalties;

11 authorizing the Department of Revenue to adopt

12 certain rules; providing an appropriation;

13 providing an effective date.

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

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17 Section 1. (1) Effective June 1, 2006, through June

18 12, 2006, no tax levied under the provisions of chapter 212,

19 Florida Statutes, shall be collected on the sale of:

20 (a) Any portable self-powered light source selling for

21 \$20 or less.

22 (b) Any portable self-powered radio, two-way radio, or

23 weatherband radio selling for \$50 or less.

24 (c) Any tarpaulin or other flexible waterproof

25 sheeting selling for \$50 or less.

26 (d) Any self-contained first-aid kit selling for \$30

27 or less.

28 (e) Any ground anchor system or tie-down kit selling

29 for \$50 or less.

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

31 less.

1 (g) Any package of AAA-cell, AA-cell, C-cell, D-cell,
2 6-volt, or 9-volt batteries, excluding automobile and boat
3 batteries, selling for \$30 or less.

4 (h) Any cell phone battery selling for \$60 or less and
5 any cell phone charger selling for \$40 or less.

6 (i) Any nonelectric food storage cooler selling for
7 \$30 or less.

8 (j) Any portable generator used to provide light or
9 communications or preserve food in the event of a power outage
10 selling for \$1,000 or less.

11 (k) Any building materials, consisting of plywood and
12 hardware used to secure plywood to a structure, selling for
13 \$300 or less.

14 1. Building materials purchased by a construction
15 company, building contractor, or commercial business or entity
16 are not eligible for the exemption provided in this section.

17 2. Purchases made under this paragraph may not be made
18 using a business or company credit or debit card or check.

19 3. Any construction company, building contractor, or
20 commercial business or entity that purchases or attempts to
21 purchase building materials exempt as provided in this section
22 commits an unfair method of competition in violation of s.
23 501.204, Florida Statutes, punishable as provided in s.
24 501.2075, Florida Statutes.

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

28 Section 2. The sum of \$221,400 is appropriated from
29 the General Revenue Fund to the Department of Revenue for
30 purposes of administering section 1.

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1 Section 3. This act shall take effect upon becoming a
2 law.
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