

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

583-901-06

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 certain periods; providing an
6 exception; prohibiting purchases of certain
7 building materials by certain means; specifying
8 certain activities by certain entities as
9 unfair methods of competition; providing civil
10 penalties; authorizing the Department of
11 Revenue to adopt rules; providing an
12 appropriation; providing an effective date.

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

16 Section 1. (1) Effective May 21, 2006, through June
17 1, 2006, and May 20, 2007, through May 31, 2007, no tax levied
18 under the provisions of chapter 212, Florida Statutes, shall
19 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 ground anchor system or tie-down kit selling
27 for \$50 or less.

28 (e) Any gas or diesel fuel tank selling for \$25 or
29 less.

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

1 (f) 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 (g) Any cell phone battery selling for \$60 or less and
5 any cell phone charger selling for \$40 or less.

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

8 (i) 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 (j) 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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4 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
5 COMMITTEE SUBSTITUTE FOR
6 Senate Bill 24

7 This committee substitute changes the effective date of the
8 proposed sales tax exemption period on certain hurricane
9 preparedness items from June 1, 2006 through June 12, 2006 to
10 May 21, 2006 through June 1, 2006. This change aligns the
11 exemption period with National Hurricane Preparedness Week.
This committee substitute also establishes and effective date
of May 20, 2007 through May 31, 2007 for an additional sales
tax exemption period for certain hurricane preparedness items
in calendar year 2007.