

By the Committees on Government Efficiency Appropriations; Commerce and Consumer Services; Domestic Security; and Senators Baker, Campbell, Atwater, Sebesta, Alexander, Diaz de la Portilla, Wise, Haridopolos, Wilson, Saunders, Lynn and Crist

593-1730-06

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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 certain periods; 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 May 21, 2006, through June 1, 2006, and May 20, 2007, through May 31, 2007, 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 weatherband radio selling for \$50 or less.

(c) Any tarpaulin or other flexible waterproof sheeting selling for \$50 or less.

(d) Any ground anchor system or tie-down kit selling for \$50 or less.

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

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

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

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

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

4           (j) Any storm shutter device selling for \$300 or less.

5           (k) Any carbon monoxide detector selling for \$75 or  
6 less.

7           (l) Any single product consisting of two or more of  
8 the items listed in paragraphs (a)-(k) selling for \$200 or  
9 less.

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

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

16           Section 3. This act shall take effect upon becoming a  
17 law.

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19           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
20           COMMITTEE SUBSTITUTE FOR  
21           CS/CS/SB 24

22           The Committee Substitute adds to the list of items exempt from  
23 sales tax, any carbon monoxide detector selling for \$75 or  
24 less and provides that any single product consisting of 2 or  
more exempt items selling for \$200 or less qualifies for the  
sales tax exemption.