Florida Senate - 2006

By the Committees on Ways and Means; 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

576-2002-06 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 б exception for sales within a public lodging 7 establishment, theme park, entertainment 8 complex, or airport; authorizing the Department 9 of Revenue to adopt rules; providing 10 appropriations; providing an effective date. 11 12 Be It Enacted by the Legislature of the State of Florida: 13 Section 1. (1) Effective May 21, 2006, through June 14 1, 2006, and May 20, 2007, through May 31, 2007, no tax levied 15 16 under the provisions of chapter 212, Florida Statutes, shall 17 be collected on the sale of: 18 (a) Any portable self-powered light source selling for \$20 or less. 19 (b) Any portable self-powered radio, two-way radio, or 20 21 weatherband radio selling for \$50 or less. 22 (c) Any tarpaulin or other flexible waterproof 23 sheeting selling for \$50 or less. 2.4 (d) Any ground anchor system or tie-down kit selling 25 for \$50 or less. (e) Any gas or diesel fuel tank selling for \$25 or 26 less. 27 2.8 (f) Any package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat 29 batteries, selling for \$30 or less. 30 31

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1 (q) Any cell phone battery selling for \$60 or less and 2 any cell phone charger selling for \$40 or less. 3 (h) Any nonelectric food storage cooler selling for <u>\$30 or less.</u> 4 5 (i) Any portable generator used to provide light or б communications or preserve food in the event of a power outage 7 selling for \$1,000 or less. (j) Any storm shutter device selling for \$200 or less. 8 As used in this paragraph, "storm shutter device" means 9 10 materials and products manufactured, rated, and marketed specifically for the purpose of preventing window damage from 11 12 storms. (k) Any carbon monoxide detector selling for \$75 or 13 14 less. (1) Any blue ice selling for \$10 or less. 15 (m) Any single product consisting of two or more of 16 17 the items listed in paragraphs (a)-(1) selling for \$75 or 18 <u>less.</u> (2) This section does not apply to sales within a 19 public lodging establishment as defined in s. 509.013(4), 20 21 Florida Statutes, within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, or within an 2.2 23 airport as defined in s. 330.27, Florida Statutes. (3) The Department of Revenue may adopt rules pursuant 2.4 to ss. 120.536(1) and 120.54, Florida Statutes, to carry out 25 this section. 26 27 Section 2. For the 2005-2006 fiscal year, the sum of 28 \$277,540 is appropriated from the General Revenue Fund to the Department of Revenue for purposes of administering the sales 29 tax exemption authorized by section 1 during the 2006 calendar 30 year. The unexpended balance of this appropriation on June 30, 31

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1 2006, shall revert on that date and is reappropriated for the 2 2006-2007 fiscal year for the purpose of the original 3 appropriation. 4 Section 3. For the 2006-2007 fiscal year, the sum of \$218,028 is appropriated from the General Revenue Fund to the 5 6 Department of Revenue for the purpose of administering the 7 sales tax exemption authorized by section 1 during the 2007 8 <u>calendar year.</u> 9 Section 4. This act shall take effect upon becoming a 10 law. 11 12 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR 13 CS/CS/CS Senate Bill 24 14 The Committee Substitute adds to the list of items exempt from sales tax "blue ice" selling for \$10 or less, and provides 15 that any single product consisting of 2 or more exempt items 16 selling for \$75 or less qualifies for the sales tax exemption. Sales within public lodging establishments, airports and theme parks are not exempt under this bill. The Committee 17 18 Substitute also provides appropriations to administer the sales tax exemption period in 2007. 19 20 21 22 23 2.4 25 26 27 28 29 30 31

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