

1 (g) 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
4 \$30 or less.

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

8 (j) Any storm shutter device selling for \$200 or less.

9 As used in this paragraph, "storm shutter device" means
10 materials and products manufactured, rated, and marketed
11 specifically for the purpose of preventing window damage from
12 storms.

13 (k) Any carbon monoxide detector selling for \$75 or
14 less.

15 (l) Any blue ice selling for \$10 or less.

16 (m) Any single product consisting of two or more of
17 the items listed in paragraphs (a)-(l) selling for \$75 or
18 less.

19 (2) This section does not apply to sales within a
20 public lodging establishment as defined in s. 509.013(4),
21 Florida Statutes, within a theme park or entertainment complex
22 as defined in s. 509.013(9), Florida Statutes, or within an
23 airport as defined in s. 330.27, Florida Statutes.

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

27 Section 2. For the 2005-2006 fiscal year, the sum of
28 \$277,540 is appropriated from the General Revenue Fund to the
29 Department of Revenue for purposes of administering the sales
30 tax exemption authorized by section 1 during the 2006 calendar
31 year. The unexpended balance of this appropriation on June 30,

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
5 \$218,028 is appropriated from the General Revenue Fund to the
6 Department of Revenue for the purpose of administering the
7 sales tax exemption authorized by section 1 during the 2007
8 calendar year.

9 Section 4. This act shall take effect upon becoming a
10 law.

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12 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
13 COMMITTEE SUBSTITUTE FOR
14 CS/CS/CS Senate Bill 24

15 The Committee Substitute adds to the list of items exempt from
16 sales tax "blue ice" selling for \$10 or less, and provides
17 that any single product consisting of 2 or more exempt items
18 selling for \$75 or less qualifies for the sales tax exemption.
19 Sales within public lodging establishments, airports and theme
20 parks are not exempt under this bill. The Committee
21 Substitute also provides appropriations to administer the
22 sales tax exemption period in 2007.
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