HB 47

2006

1	A bill to be entitled
2	An act relating to hurricane preparedness; providing an
3	exemption from the sales and use tax for sales of certain
4	tangible personal property for a certain period for
5	certain purposes; providing an exception; prohibiting
6	purchases of certain building materials by certain means;
7	specifying certain activities by certain entities as
8	unfair methods of competition; providing civil penalties;
9	authorizing the Department of Revenue to adopt certain
10	rules; providing an appropriation; providing an effective
11	date.
12	
13	Be It Enacted by the Legislature of the State of Florida:
14	
15	Section 1. (1) Effective June 1, 2006, through June 12,
16	2006, no tax levied under the provisions of chapter 212, Florida
17	Statutes, shall be collected on the sale of:
18	(a) Any portable self-powered light source selling for \$20
19	or less.
20	(b) Any portable self-powered radio, two-way radio, or
21	weatherband radio selling for \$50 or less.
22	(c) Any tarpaulin or other flexible waterproof sheeting
23	selling for \$50 or less.
24	(d) Any self-contained first-aid kit selling for \$30 or
25	less.
26	(e) Any ground anchor system or tie-down kit selling for
27	<u>\$50 or less.</u>
28	(f) Any gas or diesel fuel tank selling for \$25 or less.
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CODING: Words stricken are deletions; words underlined are additions.

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29	(g) Any package of AAA-cell, AA-cell, C-cell, D-cell, 6-
30	volt, or 9-volt batteries, excluding automobile and boat
31	batteries, selling for \$30 or less.
32	(h) Any cell phone battery selling for \$60 or less and any
33	cell phone charger selling for \$40 or less.
34	(i) Any nonelectric food storage cooler selling for \$30 or
35	less.
36	(j) Any portable generator used to provide light or
37	communications or preserve food in the event of a power outage
38	selling for \$1,000 or less.
39	(k) Any building materials, consisting of plywood and
40	hardware used to secure plywood to a structure, selling for \$300
41	or less.
42	1. Building materials purchased by a construction company,
43	building contractor, or commercial business or entity are not
44	eligible for the exemption provided in this section.
45	2. Purchases made under this paragraph may not be made
46	using a business or company credit or debit card or check.
47	3. Any construction company, building contractor, or
48	commercial business or entity that purchases or attempts to
49	purchase building materials exempt as provided in this section
50	commits an unfair method of competition in violation of s.
51	501.204, Florida Statutes, punishable as provided in s.
52	501.2075, Florida Statutes.
53	(2) The Department of Revenue may adopt rules pursuant to
54	ss. 120.536(1) and 120.54, Florida Statutes, to carry out this
55	section.
56	Section 2. The sum of \$221,400 is appropriated from the
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57	General Revenue Fund to the Department of Revenue for purposes
58	of administering section 1.
59	Section 3. This act shall take effect upon becoming a law.

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