

HB 47

2006
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CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to hurricane preparedness; providing an
7 exemption from the sales and use tax for sales of certain
8 tangible personal property for certain periods; providing
9 an exception for sales within certain facilities;
10 authorizing the Department of Revenue to adopt certain
11 rules; providing an appropriation; providing an effective
12 date.

13
14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. (1) Effective May 21, 2006, through June 1,
17 2006, and May 20, 2007, through May 31, 2007, no tax levied
18 under the provisions of chapter 212, Florida Statutes, shall be
19 collected on the sale of:

20 (a) Any portable self-powered light source selling for \$20
21 or less.

22 (b) Any portable self-powered radio, two-way radio, or
23 weatherband radio selling for \$50 or less.

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

26 (d) Any ground anchor system or tie-down kit selling for
27 \$50 or less.

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

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

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

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

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

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

43 (2) This section does not apply to sales within an airport
44 as defined in s. 330.27(2), Florida Statutes, within a public
45 lodging establishment as defined in s. 509.013(4), Florida
46 Statutes, or within a theme park or entertainment complex as
47 defined in s. 509.013(9), Florida Statutes.

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

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

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