

CHAMBER ACTION

1 The Fiscal Council 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 appropriations; providing for reversion
12 and reappropriation of a certain unexpended balance;
13 providing an effective date.

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15 Be It Enacted by the Legislature of the State of Florida:

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

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

- 23 (b) Any portable self-powered radio, two-way radio, or
 24 weatherband radio selling for \$50 or less.
- 25 (c) Any tarpaulin or other flexible waterproof sheeting
 26 selling for \$50 or less.
- 27 (d) Any ground anchor system or tie-down kit selling for
 28 \$50 or less.
- 29 (e) Any gas or diesel fuel tank selling for \$25 or less.
- 30 (f) Any package of AAA-cell, AA-cell, C-cell, D-cell, 6-
 31 volt, or 9-volt batteries, excluding automobile and boat
 32 batteries, selling for \$30 or less.
- 33 (g) Any cell phone battery selling for \$60 or less and any
 34 cell phone charger selling for \$40 or less.
- 35 (h) Any nonelectric food storage cooler selling for \$30 or
 36 less.
- 37 (i) Any portable generator used to provide light or
 38 communications or preserve food in the event of a power outage
 39 selling for \$1,000 or less.
- 40 (j) Any storm shutter device selling for \$200 or less. As
 41 used in this paragraph, the term "storm shutter device" means
 42 materials and products manufactured, rated, and marketed
 43 specifically for the purpose of preventing window damage from
 44 storms.
- 45 (k) Any carbon monoxide detector selling for \$75 or less.
- 46 (l) Any blue ice selling for \$10 or less.
- 47 (m) Any single product consisting of two or more of the
 48 items listed in paragraphs (a)-(l), and other tax-exempt items,
 49 selling for \$75 or less.

HB 47 CS

2006
CS

50 (2) This section does not apply to sales within an airport
51 as defined in s. 330.27, Florida Statutes, within a public
52 lodging establishment as defined in s. 509.013, Florida
53 Statutes, or within a theme park or entertainment complex as
54 defined in s. 509.013, Florida Statutes.

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

58 Section 2. (1) For the 2005-2006 fiscal year, the sum of
59 \$277,540 is appropriated from the General Revenue Fund to the
60 Department of Revenue for the purpose of administering the sales
61 tax exemption authorized by section 1 during the 2006 calendar
62 year. On June 30, 2006, the unexpended balance of this
63 appropriation shall revert to the General Revenue Fund and shall
64 be reappropriated to the Department of Revenue for the 2006-2007
65 fiscal year for the purpose of the original appropriation.

66 (2) For the 2006-2007 fiscal year, the sum of \$218,028 is
67 appropriated from the General Revenue Fund to the Department of
68 Revenue for the purpose of administering the sales tax exemption
69 authorized by section 1 during the 2007 calendar year.

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