

ENROLLED  
HB 47, Engrossed 1

2006 Legislature

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; providing  
5           an exception for sales within certain facilities;  
6           authorizing the Department of Revenue to adopt certain  
7           rules; providing an appropriation; providing for reversion  
8           and reappropriation of a certain unexpended balance;  
9           providing an effective date.

10  
11 Be It Enacted by the Legislature of the State of Florida:

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13           Section 1. (1) Effective May 21, 2006, through June 1,  
14 2006, no tax levied under the provisions of chapter 212, Florida  
15 Statutes, shall be collected on the sale of:

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

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

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

22           (d) Any ground anchor system or tie-down kit selling for  
23 \$50 or less.

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

25           (f) Any package of AAA-cell, AA-cell, C-cell, D-cell, 6-  
26 volt, or 9-volt batteries, excluding automobile and boat  
27 batteries, selling for \$30 or less.

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

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

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

35 (j) Any storm shutter device selling for \$200 or less. As  
 36 used in this paragraph, the term "storm shutter device" means  
 37 materials and products manufactured, rated, and marketed  
 38 specifically for the purpose of preventing window damage from  
 39 storms.

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

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

42 (m) Any single product consisting of two or more of the  
 43 items listed in paragraphs (a)-(l), or other tax-exempt items,  
 44 selling for \$75 or less.

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

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

53 Section 2. For the 2005-2006 fiscal year, the sum of  
 54 \$277,540 is appropriated from the General Revenue Fund to the

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55 Department of Revenue for the purpose of administering the sales  
56 tax exemption authorized by section 1 during the 2006 calendar  
57 year. On June 30, 2006, the unexpended balance of this  
58 appropriation shall revert to the General Revenue Fund and shall  
59 be reappropriated to the Department of Revenue for the 2006-2007  
60 fiscal year for the purpose of the original appropriation.

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