

By Senator Miller

18-386-06

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A bill to be entitled

An act relating to the tax on sales, use, and other transactions; specifying a period during which the sale of an energy-efficient product is exempt from such tax; providing a definition; providing exceptions; providing for the Department of Revenue to adopt rules; providing an effective date.

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

Section 1. (1) The tax levied under chapter 212, Florida Statutes, may not be collected on the sale of an energy-efficient product having a selling price of \$1,500 or less per product during the period from 12:01 a.m., October 5, 2006, through midnight, October 11, 2006. This exemption applies only when the energy-efficient product is purchased for noncommercial home or personal use and does not apply when the product is purchased for trade, business, or resale. As used in this section, the term "energy-efficient product" means a dishwasher, clothes washer, air conditioner, ceiling fan, incandescent or florescent light bulb, dehumidifier, programmable thermostat, or refrigerator that has been designated by the United States Environmental Protection Agency and by the United States Department of Energy as meeting or exceeding each agency's requirements for energy efficiency or that has been designated as meeting or exceeding the requirements under the Energy Star Program of either agency.

1 (2) Notwithstanding the provisions of chapter 120,
2 Florida Statutes, to the contrary, the Department of Revenue
3 may adopt rules to administer this section.

4 Section 2. This act shall take effect July 1, 2006.

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7 SENATE SUMMARY

8 Exempts the purchase of an energy-efficient (Energy Star)
9 product from sales tax for one week in October 2006.
 Limits the exemption to products purchased for home use.

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