

A bill to be entitled

An act relating to hurricane preparedness; creating s. 212.0807, F.S.; providing an exemption from the sales and use tax for sales of certain tangible personal property for certain periods; providing an exception for sales within a public lodging establishment, theme park, entertainment complex, or airport; authorizing the Department of Revenue to adopt rules; providing appropriation; providing an effective date.

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

Section 1. Section 212.0807, Florida Statutes, is created to read:

212.0807 Limited exemption on sales of specified tangible personal property.--

(1) The tax levied under this chapter may not be collected on the sale of:

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

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

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

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

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

(f) Any package of AAA-cell, AA-cell, C-cell, D-cell, 6-

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29 volt, or 9-volt batteries, excluding automobile and boat
 30 batteries, selling for \$30 or less;
 31 (g) Any cell phone battery selling for \$60 or less or any
 32 cell phone charger selling for \$40 or less;
 33 (h) Any nonelectric food storage cooler selling for \$30 or
 34 less;
 35 (i) Any portable generator used to provide light or
 36 communications or preserve food in the event of a power outage
 37 selling for \$1,000 or less;
 38 (j) Any storm shutter device selling for \$200 or less. As
 39 used in this paragraph, the term "storm shutter device" means
 40 materials and products manufactured, rated, and marketed
 41 specifically for the purpose of preventing window damage from
 42 storms;
 43 (k) Any carbon monoxide detector selling for \$75 or less;
 44 (l) Any blue ice selling for \$10 or less; or
 45 (m) Any single product consisting of two or more of the
 46 items listed in paragraphs (a)-(l) selling for \$75 or less
 47
 48 for a period of 12 consecutive days beginning annually on the
 49 next-to-last Sunday in May.
 50 (2) This section does not apply to sales within a public
 51 lodging establishment as defined in s. 509.013(4), within a
 52 theme park or entertainment complex as defined in s. 509.013(9),
 53 or within an airport as defined in s. 330.27.
 54 (3) The Department of Revenue may adopt rules pursuant to
 55 ss. 120.536(1) and 120.54 to administer this section.
 56 Section 2. The sum of \$277,540 is appropriated from the

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57 General Revenue Fund to the Department of Revenue to administer
58 the exemption provided for in section 1 during the 2007-2008
59 fiscal year.

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