

A bill to be entitled

An act relating to hurricane preparedness; providing an exemption from the sales and use tax for sales of certain tangible personal property for a certain period; providing an exception for sales within certain facilities; authorizing the Department of Revenue to adopt certain rules; providing an appropriation; providing for reversion and reappropriation of a certain unexpended balance; providing an effective date.

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

Section 1. (1) Effective May 21, 2007, through June 1, 2007, no tax levied under the provisions of chapter 212, Florida Statutes, shall 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-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.

(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 (n) Any boat anchor selling for \$100 or less.
- 46 (o) Any marine battery.
- 47 (p) Any fender, anchor chain, dock line, or similar device
 48 used to protect a boat tied up at a dock selling for \$300 or
 49 less.
- 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

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57 section.

58 Section 2. For the 2006-2007 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 2007 calendar
62 year. On June 30, 2007, 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 2007-2008
65 fiscal year for the purpose of the original appropriation.

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