Florida Senate - 2007

By Senator Baker

```
20-56-07
 1
                        A bill to be entitled
 2
           An act relating to hurricane preparedness;
 3
           creating s. 212.0807, F.S.; providing an
 4
           exemption from the sales and use tax for sales
 5
           of certain tangible personal property for
 б
           certain periods; providing an exception for
 7
           sales within a public lodging establishment,
           theme park, entertainment complex, or airport;
 8
 9
           authorizing the Department of Revenue to adopt
10
           rules; providing appropriation; providing an
           effective date.
11
12
13
    Be It Enacted by the Legislature of the State of Florida:
14
           Section 1. Section 212.0807, Florida Statutes, is
15
    created to read:
16
17
           212.0807 Limited exemption on sales of specified
18
    tangible personal property .--
          (1) The tax levied under this chapter may not be
19
    collected on the sale of:
20
21
          (a) Any portable self-powered light source selling for
22 $20 or less;
23
          (b) Any portable self-powered radio, two-way radio, or
    weatherband radio selling for $50 or less;
2.4
25
          (c) Any tarpaulin or other flexible waterproof
    sheeting selling for $50 or less;
26
          (d) Any ground anchor system or tie-down kit selling
27
2.8
    for $50 or less;
          (e) Any gas or diesel fuel tank selling for $25 or
29
30
    <u>less;</u>
31
```

CODING: Words stricken are deletions; words underlined are additions.

Florida Senate - 2007 20-56-07

1 (f) Any package of AAA-cell, AA-cell, C-cell, D-cell, 2 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less; 3 4 (g) Any cell phone battery selling for \$60 or less or any cell phone charger selling for \$40 or less; 5 б (h) Any nonelectric food storage cooler selling for 7 \$30 or less; 8 (i) Any portable generator used to provide light or communications or preserve food in the event of a power outage 9 10 selling for \$1,000 or less; (j) Any storm shutter device selling for \$200 or less. 11 12 As used in this paragraph, the term "storm shutter device" means materials and products manufactured, rated, and marketed 13 specifically for the purpose of preventing window damage from 14 15 <u>storms;</u> 16 (k) Any carbon monoxide detector selling for \$75 or 17 less; 18 (1) Any blue ice selling for \$10 or less; or (m) Any single product consisting of two or more of 19 the items listed in paragraphs (a)-(1) selling for \$75 or less 2.0 21 2.2 for a period of 12 consecutive days beginning annually on the 23 next-to-last Sunday in May. (2) This section does not apply to sales within a 2.4 public lodging establishment as defined in s. 509.013(4), 25 within a theme park or entertainment complex as defined in s. 26 27 509.013(9), or within an airport as defined in s. 330.27. 2.8 (3) The Department of Revenue may adopt rules pursuant to ss. 120.536(1) and 120.54 to administer this section. 29 Section 2. The sum of \$277,540 is appropriated from 30 the General Revenue Fund to the Department of Revenue to 31

CODING: Words stricken are deletions; words underlined are additions.

Florida Senate - 2007 20-56-07

administer the exemption provided for in section 1 during the 2007-2008 fiscal year. Section 3. This act shall take effect upon becoming a law. ***** SENATE SUMMARY Provides an annual 12-day sales tax holiday for purchases of tangible personal property, including, but not limited to, batteries, radios, tarpaulins, and other items, which is useful in preparing for or recovering from hurricanes or other disasters.

CODING: Words stricken are deletions; words underlined are additions.