

By the Committee on Finance and Tax; and Senators Baker, Fasano and Haridopolos

593-2135-07

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

6 certain periods; providing an exception for

7 sales within a public lodging establishment,

8 theme park, entertainment complex, or airport;

9 authorizing the Department of Revenue to adopt

10 rules; providing an expiration date; providing

11 an appropriation; providing an effective date.

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

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15 Section 1. Section 212.0807, Florida Statutes, is

16 created to read:

17 212.0807 Limited exemption on sales of specified

18 tangible personal property.--

19 (1) The tax levied under this chapter may not be

20 collected on the sale of:

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

24 weatherband radio selling for \$75 or less;

25 (c) Any tarpaulin or other flexible waterproof

26 sheeting selling for \$50 or less;

27 (d) Any ground anchor system or tie-down kit selling

28 for \$50 or less;

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

30 less;

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1 (f) Any package of AAA-cell, AA-cell, C-cell, D-cell,
2 6-volt, or 9-volt batteries, excluding automobile and boat
3 batteries, selling for \$30 or less;

4 (g) Any cell phone battery selling for \$60 or less or
5 any cell phone charger selling for \$40 or less;

6 (h) Any nonelectric food storage cooler selling for
7 \$30 or less;

8 (i) Any portable generator used to provide light or
9 communications or preserve food in the event of a power outage
10 selling for \$1,000 or less;

11 (j) Any storm shutter device selling for \$200 or less.
12 As used in this paragraph, the term "storm shutter device"
13 means materials and products manufactured, rated, and marketed
14 specifically for the purpose of preventing window damage from
15 storms;

16 (k) Any carbon monoxide detector selling for \$75 or
17 less;

18 (l) Any reusable ice selling for \$10 or less; or

19 (m) Any single product consisting of two or more of
20 the items listed in paragraphs (a)-(l) selling for \$75 or less

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22 for a period of 12 consecutive days beginning annually on June
23 1.

24 (2) This section does not apply to sales within a
25 public lodging establishment as defined in s. 509.013(4),
26 within a theme park or entertainment complex as defined in s.
27 509.013(9), or within an airport as defined in s. 330.27.

28 (3) The Department of Revenue may adopt rules pursuant
29 to ss. 120.536(1) and 120.54 to administer this section.

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1 (4) This section expires on May 18, 2008, unless
2 reviewed and reenacted by the Legislature on or before that
3 date.

4 Section 2. The sum of \$289,100 is appropriated from
5 the General Revenue Fund to the Department of Revenue to
6 administer the exemption provided for in section 1 during the
7 2007-2008 fiscal year.

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

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11 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
12 COMMITTEE SUBSTITUTE FOR
13 SB 92

- 14 1) Increases the selling price of any portable self-powered
15 radio, two-way radio, or weather band radio from \$50 to
\$75;
16 2) Removes the brand name of "blue ice" and replaces it with
17 "any reusable ice";
18 3) Changes the beginning date of the annual Hurricane
Preparedness Sales Tax Holiday to June 1;
19 4) Repeals the annual hurricane preparedness sales tax
20 holiday on May 18, 2008, unless reviewed and reenacted by
the Legislature; and
21 5) Increases the GR appropriation to the Department of
22 Revenue from \$277,540 to \$289,100.
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