Florida Senate - 2007

By the Committees on General Government Appropriations; Finance and Tax; and Senators Baker, Fasano and Haridopolos

601-2192-07 1 A bill to be entitled 2 An act relating to hurricane preparedness; creating s. 212.0807, F.S.; providing an 3 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, 8 theme park, entertainment complex, or airport; authorizing the Department of Revenue to adopt 9 10 rules; providing an expiration date; providing an 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 16 created to read: 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 \$75 or less; 2.4 (c) Any tarpaulin or other flexible waterproof 25 26 sheeting selling for \$50 or less; 27 (d) Any ground anchor system or tie-down kit selling 2.8 for \$50 or less; 29 (e) Any gas or diesel fuel tank selling for \$25 or 30 <u>less;</u> 31

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

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	<u>batteries, selling for \$30 or less;</u>
4	(q) Any cell phone battery selling for \$60 or less or
5	any cell phone charger selling for \$40 or less;
б	(h) Any nonelectric food storage cooler selling for
7	<u>\$30 or less;</u>
8	(i) Any portable generator used to provide light or
9	communications or preserve food in the event of a power outage
10	<u>selling for \$1,000 or less;</u>
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	<u>less;</u>
18	(1) 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)-(1) selling for $$75$ or less
21	
22	for a period of 12 consecutive days beginning annually on June
23	<u>1.</u>
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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(4) This section expires on May 18, 2008, unless reviewed and reenacted by the Legislature on or before that <u>date.</u> Section 2. The sum of \$289,100 is appropriated from the General Revenue Fund to the Department of Revenue to administer the exemption provided for in section 1 during the 2006-2007 fiscal year. Section 3. This act shall take effect upon becoming a law. STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR CS for SB 92 Revises the date of the appropriation of funds to the Department of Revenue to administer the exemption from the 2007-2008 fiscal year to the 2006-2007 fiscal year.

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