

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 a public lodging establishment, theme park, entertainment complex, or airport; authorizing the Department of Revenue to adopt rules; providing an appropriation; providing an effective date.

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

Section 1. (1) Effective June 1, 2008, through June 12, 2008, the tax levied under chapter 212, Florida Statutes, 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 \$75 or less;

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

(d) Any item normally sold as, or generally advertised as, a 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 or any

HB 111

2008

- 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 reusable 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) selling for \$75 or less;
 44 (n)1. Any boat anchor selling for \$100 or less;
 45 2. Any marine battery; or
 46 3. Any fender, anchor chain, dock line, or similar device
 47 used to protect a boat tied up at a dock and selling for \$300 or
 48 less; or
 49 (o) Any missile resistant, impact-rated single garage door
 50 selling for \$500 or less or double garage door selling for
 51 \$1,000 or less. As used in this paragraph, the term "missile
 52 resistant, impact-rated garage door" means garage door materials
 53 and products manufactured, rated, and marketed specifically for
 54 the purpose of preventing housing structural damage from storms
 55 and debris.
 56 (2) This section does not apply to sales within a public

HB 111

2008

57 lodging establishment as defined in s. 509.013, Florida
58 Statutes, within a theme park or entertainment complex as
59 defined in s. 509.013, Florida Statutes, or within an airport as
60 defined in s. 330.27, Florida Statutes.

61 (3) The Department of Revenue may adopt rules pursuant to
62 ss. 120.536(1) and 120.54, Florida Statutes, to administer this
63 section.

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

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