

By Senator Baker

20-00013-08

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1 A bill to be entitled

2 An act relating to hurricane preparedness; providing an
3 exemption from the sales and use tax for sales of certain
4 tangible personal property for a certain period; providing
5 an exception for sales within a public lodging
6 establishment, theme park, entertainment complex, or
7 airport; authorizing the Department of Revenue to adopt
8 rules; providing an appropriation; providing an effective
9 date.

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

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13 Section 1. (1) Effective June 1, 2008, through June 12,
14 2008, the tax levied under chapter 212, Florida Statutes, may not
15 be collected on the sale of:

16 (a) Any portable self-powered light source selling for \$20
17 or less;

18 (b) Any portable self-powered radio, two-way radio, or
19 weatherband radio selling for \$75 or less;

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

22 (d) Any item normally sold as, or generally advertised as,
23 a ground anchor system or tie-down kit selling for \$50 or less;

24 (e) Any gas or diesel fuel tank selling for \$25 or less;

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

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

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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; or

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 (2) This section does not apply to sales within a public
45 lodging establishment as defined in s. 509.013(4), Florida
46 Statutes, within a theme park or entertainment complex as defined
47 in s. 509.013(9), Florida Statutes, or within an airport as
48 defined in s. 330.27, Florida Statutes.

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

52 Section 2. The sum of \$289,100 is appropriated from the
53 General Revenue Fund to the Department of Revenue for the purpose
54 of administering the exemption provided for in section 1 of this
55 act during the 2007-2008 fiscal year.

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