

By Senator Baker

20-00011-09

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1 A bill to be entitled

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

10  
11 Be It Enacted by the Legislature of the State of Florida:

12  
13 Section 1. (1) Effective June 1, 2009, through June 12,  
14 2009, the tax levied under chapter 212, Florida Statutes, may  
15 not 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  
47 defined in s. 509.013(9), Florida Statutes, or within an airport  
48 as defined in s. 330.27, Florida Statutes.

49 (3) The Department of Revenue may adopt emergency rules to  
50 administer this section.

51 Section 2. The sum of \$311,183 is appropriated from the  
52 General Revenue Fund to the Department of Revenue for the  
53 purpose of administering the exemption provided for in section 1  
54 of this act during the 2008-2009 fiscal year.

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