

By the Committee on Commerce; and Senators Sobel and Bennett

577-04100-09

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1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; exempting certain energy-efficient
4 products from the tax during the month of October;
5 defining the term "energy-efficient product";
6 authorizing the Department of Revenue to adopt
7 emergency rules; providing an appropriation; providing
8 an effective date.

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

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12 Section 1. (1) A tax levied under chapter 212, Florida
13 Statutes, may not be collected on the sale of a new energy-
14 efficient product having a selling price of \$1,500 or less per
15 product from 12:01 a.m., October 1, through midnight, October
16 31. This exemption applies to products purchased for
17 noncommercial home or personal use, and does not apply to
18 products purchased for trade, business, or resale. As used in
19 this section, the term "energy-efficient product" means a
20 dishwasher, clothes washer, air conditioner, ceiling fan,
21 compact fluorescent light bulb, dehumidifier, programmable
22 thermostat, or refrigerator that has been designated by the
23 United States Department of Energy as meeting or exceeding the
24 agency's requirements for energy efficiency or as meeting or
25 exceeding the requirements under the Energy Star Program.

26 (2) The Department of Revenue may adopt emergency rules to
27 administer this section.

28 Section 2. For the 2009-2010 fiscal year, the sum \$73,891
29 is appropriated from the General Revenue Fund to the Department

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30 of Revenue to implement and administer the energy-efficient
31 products sales tax holiday created in this act. For the 2010-
32 2011 fiscal year a recurring appropriation of \$57,028 is
33 appropriated from the General Revenue Fund to the Department of
34 Revenue to administer the energy-efficient products sales tax
35 holiday created in this act.

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