

By the Committee on Finance and Tax; and Senator Stargel

593-02007-16

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1 A bill to be entitled  
2 An act relating to emergency preparedness and  
3 response; providing a sales and use tax exemption for  
4 certain tangible personal property related to disaster  
5 preparedness during a specified period; providing  
6 exceptions; authorizing the Department of Revenue to  
7 adopt emergency rules to implement the exemption;  
8 providing an expiration date; providing an  
9 appropriation; creating s. 252.359, F.S.; requiring  
10 the Division of Emergency Management to create a  
11 statewide system to facilitate transport and  
12 distribution of essentials in an emergency throughout  
13 the state; defining the term "essentials"; requiring  
14 the division to develop a certification system for  
15 certain persons who transport or assist in the  
16 distribution of essentials; providing requirements and  
17 conditions for the certification system; permitting  
18 certain activities by certified persons during a  
19 curfew; providing that a law enforcement officer may  
20 specify a permissible route of ingress or egress for a  
21 certified person; providing an effective date.

22  
23 Be It Enacted by the Legislature of the State of Florida:

24  
25 Section 1. Disaster preparedness tax exemption.-

26 (1) The tax levied under chapter 212, Florida Statutes, may  
27 not be collected during the period from 12:01 a.m. on May 31,  
28 2016, through 11:59 p.m. on June 14, 2016, on the sale of:

29 (a) A portable self-powered light source selling for \$20 or  
30 less.

31 (b) A portable self-powered radio, two-way radio, or  
32 weather band radio selling for \$75 or less.

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33 (c) A tarpaulin or other flexible waterproof sheeting  
34 selling for \$50 or less.

35 (d) An item typically sold or advertised as a ground anchor  
36 system or tie-down kit selling for \$50 or less.

37 (e) A gas or diesel fuel tank selling for \$25 or less.

38 (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt,  
39 or 9-volt batteries, excluding automobile and boat batteries,  
40 selling for \$30 or less.

41 (g) A cellular telephone battery selling for \$60 or less.

42 (h) A cellular telephone charger selling for \$40 or less.

43 (i) A nonelectric food storage cooler selling for \$30 or  
44 less.

45 (j) A portable generator that is used to provide light,  
46 support communications, or preserve food during a power outage  
47 and selling for \$1,000 or less.

48 (k) A storm shutter device selling for \$200 or less. As  
49 used in this paragraph, the term "storm shutter device" means a  
50 material or product manufactured, rated, and marketed  
51 specifically for the purpose of preventing window damage from  
52 storms.

53 (l) A carbon monoxide detector selling for \$75 or less.

54 (m) Reusable ice selling for \$10 or less.

55 (n) A single product consisting of two or more of the items  
56 listed in paragraphs (a)-(m) and selling for \$75 or less.

57 (o) A personal locator beacon selling for \$600 or less.

58 (p) An emergency position-indicating radio beacon selling  
59 for \$1,500 or less.

60 (2) The tax exemptions provided in this section do not  
61 apply to sales within a public lodging establishment as defined

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62 in s. 509.013(4), Florida Statutes, within a theme park or  
63 entertainment complex as defined in s. 509.013(9), Florida  
64 Statutes, or within an airport as defined in s. 330.27(2),  
65 Florida Statutes.

66 (3) The Department of Revenue is authorized, and all  
67 conditions are deemed met, to adopt emergency rules pursuant to  
68 ss. 120.536(1) and 120.54, Florida Statutes, to implement this  
69 section.

70 (4) This section expires September 30, 2016.

71 Section 2. For the 2015-2016 fiscal year, the sum of  
72 \$212,754 in nonrecurring funds is appropriated from the General  
73 Revenue Fund to the Department of Revenue for the purpose of  
74 administering the tax exemptions for the purchase of tangible  
75 personal property relating to disaster preparedness specified  
76 under this act.

77 Section 3. Section 252.359, Florida Statutes, is created to  
78 read:

79 252.359 Ensuring availability of emergency supplies.-

80 (1) In order to meet the needs of residents affected by a  
81 declared emergency and to ensure the continuing economic  
82 resilience of communities impacted by disaster, the Division of  
83 Emergency Management shall establish a statewide system to  
84 facilitate transport and distribution of essentials throughout  
85 the state.

86 (2) As used in this section, the term "essentials" means  
87 any goods that are consumed or used as a direct result of an  
88 emergency or that are consumed or used to preserve, protect, or  
89 sustain life, health, safety, or economic well-being.

90 (3) The division shall develop a system to certify a person

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91 who transports essentials in commerce or assists in ensuring the  
92 availability of essentials, subject to the following:

93 (a) The system must allow for both preemergency declaration  
94 and postemergency declaration certification and may include an  
95 annually renewable precertification.

96 (b) The division may certify only a person who routinely  
97 transports or distributes essentials.

98 (c) If requested by the employer, a certification of the  
99 employer constitutes a certification of the employer's  
100 employees.

101 (d) The division shall create an easily recognizable  
102 indicium of certification to assist local officials' efforts to  
103 determine which persons have been certified under this  
104 subsection.

105 (e) A person certified by the division is not required to  
106 obtain any additional certification or fulfill any additional  
107 requirement in order to transport or distribute essentials.

108 (4) Notwithstanding any curfew, a person certified under  
109 subsection (3) may enter or remain in the curfew area for the  
110 limited purpose of distributing or assisting in the distribution  
111 of essentials and may provide service that exceeds otherwise  
112 applicable hours of service maximums to the extent authorized by  
113 a duly executed declaration of a state of emergency.

114 (5) This section does not prohibit a law enforcement  
115 officer from specifying the permissible route of ingress or  
116 egress for a person certified under subsection (3).

117 Section 4. This act shall take effect upon becoming a law.