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 rules to implement the exemption; providing an 8 expiration date; providing an appropriation; creating 9 s. 252.359, F.S.; directing the Division of Emergency 10 Management to create a statewide system to facilitate the transport and distribution of essentials and the 11 12 restoration of utility services throughout the state during a declared emergency; defining the term 13 14 "essentials"; directing the division to create a 15 certification system for persons transporting or distributing essentials or assisting in restoring 16 utility services; providing requirements and 17 conditions for the certification system; permitting 18 19 certain activities by certified persons during a 20 curfew; authorizing a law enforcement officer to 21 specify a permissible route of ingress or egress for a 2.2 certified person; providing an effective date. 23 24 Be It Enacted by the Legislature of the State of Florida: 25 26 Disaster preparedness tax exemption.-Section 1. Page 1 of 5

CODING: Words stricken are deletions; words underlined are additions.

2016

27	(1) The tax levied under chapter 212, Florida Statutes,
28	may not be collected during the period from 12:01 a.m. on May
29	31, 2016, through 11:59 p.m. on June 14, 2016, on the sale of:
30	(a) A portable self-powered light source selling for \$20
31	or less.
32	(b) A portable self-powered radio, two-way radio, or
33	weather band radio selling for \$75 or less.
34	(c) A tarpaulin or other flexible waterproof sheeting
35	selling for \$50 or less.
36	(d) An item typically sold or advertised as a ground
37	anchor system or tie-down kit selling for \$50 or less.
38	(e) A gas or diesel fuel tank selling for \$25 or less.
39	(f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-
40	volt, or 9-volt batteries, excluding automobile and boat
41	batteries, selling for \$30 or less.
42	(g) A cellular telephone battery selling for \$60 or less.
43	(h) A cellular telephone charger selling for \$40 or less.
44	(i) A nonelectric food storage cooler selling for \$30 or
45	less.
46	(j) A portable generator that is used to provide light,
47	support communications, or preserve food during a power outage
48	selling for \$1,000 or less.
49	(k) A storm shutter device selling for \$200 or less. As
50	used in this paragraph, the term "storm shutter device" means a
51	material or product manufactured, rated, and marketed
52	specifically for the purpose of preventing window damage from
	Page 2 of 5
	-

CODING: Words stricken are deletions; words underlined are additions.

2016

2016

53	storms.
54	(1) A carbon monoxide detector selling for \$75 or less.
55	(m) Reusable ice selling for \$10 or less.
56	(n) A single product consisting of two or more of the
57	items listed in paragraphs (a)-(m) and selling for \$75 or less.
58	(o) A personal locator beacon selling for \$600 or less.
59	(p) An emergency position-indicating radio beacon selling
60	for \$1,500 or less.
61	(2) The tax exemptions provided in this section do not
62	apply to sales within a public lodging establishment as defined
63	in s. 509.013(4), Florida Statutes, within a theme park or
64	entertainment complex as defined in s. 509.013(9), Florida
65	Statutes, or within an airport as defined in s. 330.27(2),
66	Florida Statutes.
67	(3) The Department of Revenue may, and all conditions are
68	deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
69	and 120.54, Florida Statutes, to administer this section.
70	(4) This section expires September 30, 2016.
71	Section 2. For the 2016-2017 fiscal year, the sum of
72	\$212,754 in nonrecurring funds is appropriated from the General
73	Revenue Fund to the Department of Revenue to administer the tax
74	exemptions for the purchase of tangible personal property
75	relating to disaster preparedness specified under this act.
76	Section 3. Section 252.359, Florida Statutes, is created
77	to read:
78	252.359 Ensuring availability of emergency supplies.—
ļ	Page 3 of 5

CODING: Words stricken are deletions; words underlined are additions.

79	(1) In order to meet the needs of residents affected
80	during a declared emergency and to ensure the continuing
81	economic resilience of communities impacted by disaster, the
82	division shall establish a statewide system to facilitate the
83	transport and distribution of essentials in commerce and the
84	restoration of utility services in the state.
85	(2) As used in this section, the term "essentials" means
86	goods that are consumed or used as a direct result of a declared
87	emergency, or that are consumed or used to preserve, protect, or
88	sustain life, health, safety, or economic well-being.
89	(3) The division shall develop a system to certify each
90	person who facilitates the transport or distribution of
91	essentials in commerce or who assists in restoring utility
92	services. The division may not certify any person other than a
93	person who routinely transports or distributes essentials or
94	assists in restoring utility services. In developing the system,
95	the division:
96	(a) May provide for a preemergency or postemergency
97	declaration certification.
98	(b) Shall allow the certification of an employer to
99	constitute a certification of the employer's employees, if the
100	employer requests.
101	(c) Shall create an easily recognizable indicium of
102	certification to assist local officials' efforts in determining
103	which persons have been certified under this subsection.
104	(d) Shall limit the duration of each certificate to no
	Page 4 of 5

CODING: Words stricken are deletions; words underlined are additions.

2016

2016

105	more than 1 year. Each certificate may be renewed so long as the
106	criteria for certification are met.
107	(4) A person or employer certified under subsection (3) is
108	not required to obtain any additional certification or fulfill
109	any additional requirement in order to transport or distribute
110	essentials or assist in restoring utility services.
111	(5) Notwithstanding any curfew, a person or employer
112	certified under subsection (3) may enter or remain in the curfew
113	area for the limited purpose of facilitating the transport or
114	distribution of essentials or assisting in restoring utility
115	services and may provide service that exceeds otherwise
116	applicable hours of service maximums to the extent authorized by
117	a duly executed declaration of a state of emergency.
118	(6) This section does not prohibit a law enforcement
119	officer from specifying the permissible route of ingress or
120	egress for a person certified under subsection (3).
121	Section 4. This act shall take effect upon becoming a law.

CODING: Words stricken are deletions; words underlined are additions.