

By Senator Flores

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1                   A bill to be entitled  
2           An act relating to a sales tax holiday; providing an  
3           exemption from the sales and use tax for the retail  
4           sale of a new Energy Star or WaterSense product up to  
5           a specified sales price and during a specified period;  
6           providing an exception to the exemption; authorizing  
7           the Department of Revenue to adopt emergency rules;  
8           providing an effective date.

9  
10 Be It Enacted by the Legislature of the State of Florida:

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12           Section 1. Sales tax holiday for Energy Star and WaterSense  
13 products.-

14           (1) The tax levied under chapter 212, Florida Statutes, may  
15 not be collected during the period from 12:01 a.m. on September  
16 16, 2016, through 11:59 p.m. on September 18, 2016, on the  
17 retail sale of a new Energy Star product or WaterSense product  
18 with a sales price of \$3,000 or less. However, a person is  
19 limited to one purchase of each specific type of Energy Star or  
20 WaterSense product listed in paragraph (2) (a) or paragraph  
21 (2) (b) with a sales price of \$500 or more. A second or  
22 subsequent purchase of a specific type of Energy Star product or  
23 WaterSense product with a sales price of \$500 or more is subject  
24 to tax.

25           (2) As used in this section, the term:

26           (a) "Energy Star product" means a room air conditioner, air  
27 purifier, ceiling fan, clothes washer, clothes dryer,  
28 dehumidifier, dishwasher, freezer, refrigerator, water heater,  
29 swimming pool pump, or package of light bulbs that is designated

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30 by the United States Environmental Protection Agency and the  
31 United States Department of Energy as meeting or exceeding each  
32 agency's requirements under the Energy Star program and that is  
33 affixed with an Energy Star label.

34 (b) "WaterSense product" means a bathroom sink faucet,  
35 faucet accessory, high-efficiency toilet or urinal, showerhead,  
36 or weather or sensor-based irrigation controller that is  
37 recognized as water efficient by the WaterSense program  
38 sponsored by the United States Environmental Protection Agency  
39 and that is affixed with a WaterSense label.

40 (3) The Department of Revenue may, and all conditions are  
41 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
42 and 120.54, Florida Statutes, to implement this section.

43 Section 2. This act shall take effect July 1, 2016.