

By Senator Bean

4-00438-17

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1 A bill to be entitled
2 An act relating to a disaster preparedness tax
3 exemption; 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 to the exemption; authorizing the
7 Department of Revenue to adopt emergency rules to
8 implement the exemption; providing an expiration date;
9 providing an appropriation; providing an effective
10 date.

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

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14 Section 1. Disaster preparedness tax exemption.-

15 (1) The tax levied under chapter 212, Florida Statutes, may
16 not be collected during the period from 12:01 a.m. on May 30,
17 2017, through 11:59 p.m. on June 5, 2017, on the sale of any of
18 the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

50 (q) An external portable computer drive for data backup and
51 recovery and selling for \$200 or less.

52 (r) An inverter, inverter/charger, or uninterruptible power
53 supply system selling for \$200 or less.

54 (2) The tax exemption provided in this section does not
55 apply to sales within a public lodging establishment as defined
56 in s. 509.013(4), Florida Statutes, a theme park or
57 entertainment complex as defined in s. 509.013(9), Florida
58 Statutes, or an airport as defined in s. 330.27(2), Florida
59 Statutes.

60 (3) The Department of Revenue may, and all conditions are
61 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)

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62 and 120.54, Florida Statutes, to implement this section.

63 (4) This section expires September 30, 2017.

64 Section 2. For the 2016-2017 fiscal year, the sum of \$
65 in nonrecurring funds is appropriated from the General Revenue
66 Fund to the Department of Revenue to administer the tax
67 exemption for the purchase of tangible personal property
68 relating to disaster preparedness specified under this act.

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