

1                                   A bill to be entitled  
 2           An act relating to tax exemptions for the elderly;  
 3           amending s. 212.08, F.S.; exempting from the sales and  
 4           use tax specified items that enable the elderly to age  
 5           in their homes or residences; providing requirements  
 6           for receiving the exemption; providing an effective  
 7           date.

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

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 11           Section 1. Paragraph (t) is added to subsection (5) of  
 12           section 212.08, Florida Statutes, to read:

13           212.08 Sales, rental, use, consumption, distribution, and  
 14           storage tax; specified exemptions.—The sale at retail, the  
 15           rental, the use, the consumption, the distribution, and the  
 16           storage to be used or consumed in this state of the following  
 17           are hereby specifically exempt from the tax imposed by this  
 18           chapter.

19           (5) EXEMPTIONS; ACCOUNT OF USE.—

20           (t) Items that assist in independent living for the  
 21           elderly.—Items set forth in this paragraph which enable an  
 22           elderly person to age in place and live independently in his or  
 23           her home or residence are exempt from the taxes imposed by this  
 24           chapter. To receive the tax exemptions contained in this  
 25           paragraph, the person must be at least 65 years of age, as

26 evidenced by a copy of a birth certificate or other legal proof  
27 of age, provided at the time of the purchase. The items include:

- 28 1. Bed transfer handles.
- 29 2. Hospital beds.
- 30 3. Power lift recliners.
- 31 4. Furniture risers.
- 32 5. Handrails, bed rails, or grab bars
- 33 6. Shower seats.
- 34 7. Stair lifts.
- 35 8. Toilet seat risers.
- 36 9. Lever style door knobs.

37 Section 2. This act shall take effect July 1, 2018.