

By Senator Passidomo

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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 elderly persons to
5 age in place and live independently in their homes or
6 residences; providing requirements for receiving the
7 exemption; providing an effective 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 60 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.

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- 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 10. Walkers.
- 38 Section 2. This act shall take effect July 1, 2018.