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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/18/2018	.	
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Appropriations Subcommittee on Finance and Tax (Passidomo)
recommended the following:

Senate Amendment (with title amendment)

Delete lines 13 - 62

and insert:

Section 1. Section 201.25, Florida Statutes, is created to
read:

201.25 Tax exemptions for certain loans.—There shall be
exempt from all taxes imposed by this chapter:

(1) Any loan made by the Florida Small Business Emergency
Bridge Loan Program in response to a disaster that results in a



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11 state of emergency declared by executive order or proclamation
12 of the Governor pursuant to s. 252.36.

13 (2) Any loan made by the Agricultural Economic Development
14 Program pursuant to s. 570.82.

15 Section 2. Disaster preparedness tax exemption.-

16 (1) The tax levied under chapter 212, Florida Statutes, may
17 not be collected during the period from 12:01 a.m. on June 1,
18 2018, through 11:59 p.m. on June 7, 2018, and from 12:01 a.m. on
19 July 6, 2018, through 11:59 p.m. on July 12, 2018, on the sale
20 of any of the following:

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

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

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

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

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

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

33 (g) A portable power bank intended to be used to charge
34 cellular telephones and other small electronic devices and
35 selling for \$75 or less.

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

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

39 (j) A carbon monoxide detector selling for \$75 or less.



- 40 (k) Reusable ice selling for \$10 or less.
- 41 (l) A single product consisting of two or more of the items
42 listed in paragraphs (a)-(k) and selling for \$75 or less.
- 43 (m) A portable generator that is used to provide light,
44 support communications, or preserve food during a power outage
45 and selling for \$1,000 or less.
- 46 (n) A standby generator intended to be permanently affixed
47 to real property and selling for \$5,000 or less.
- 48 (o) A personal locator beacon selling for \$600 or less.
- 49 (p) An emergency position-indicating radio beacon selling
50 for \$1,500 or less.
- 51 (2) The tax exemption provided in this section does not
52 apply to sales within a public lodging establishment as defined
53 in s. 509.013(4), Florida Statutes, a theme park or
54 entertainment complex as defined in s. 509.013(9), Florida
55 Statutes, or an airport as defined in s. 330.27(2), Florida
56 Statutes.
- 57 (3) The Department of Revenue may, and all conditions are
58 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
59 and 120.54, Florida Statutes, to implement this section.

61 ===== T I T L E A M E N D M E N T =====

62 And the title is amended as follows:

63 Delete lines 2 - 8

64 and insert:

65 An act relating to tax exemptions; creating s. 201.25,
66 F.S.; providing exemptions from excise taxes on
67 documents for certain loans made by the Florida Small
68 Business Emergency Bridge Loan Program and the



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69 Agricultural Economic Development Program; providing a
70 sales and use tax exemption during specified periods
71 for certain tangible personal property related to
72 disaster preparedness; providing exceptions to the
73 exemption; authorizing the Department of Revenue to
74 adopt emergency rules; providing an