

By Senator Passidomo

28-00785-18

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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;
8 providing an expiration date; providing an
9 appropriation; providing an effective date.

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

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13 Section 1. Disaster preparedness tax exemption.—

14 (1) The tax levied under chapter 212, Florida Statutes, may
15 not be collected during the period from 12:01 a.m. on June 1,
16 2018, through 11:59 p.m. on June 10, 2018, on the sale of any of
17 the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

62 (4) This section expires September 30, 2018.

63 Section 2. For the 2017-2018 fiscal year, the sum of \$
64 in nonrecurring funds is appropriated from the General Revenue
65 Fund to the Department of Revenue to administer the tax
66 exemption for the purchase of tangible personal property
67 relating to disaster preparedness specified under this act.

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