

By Senator Gruters

23-01005A-19

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1 A bill to be entitled
2 An act relating to a sales tax holiday for disaster
3 preparedness supplies; providing exemptions from the
4 sales and use tax for specified disaster preparedness
5 supplies during a specified timeframe; providing
6 applicability for certain exemptions; authorizing the
7 Department of Revenue to adopt emergency rules;
8 specifying locations where the exemptions do not
9 apply; providing an appropriation; providing an
10 effective date.

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

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14 Section 1. Disaster preparedness supplies; sales tax
15 holiday.-

16 (1) The tax levied under chapter 212, Florida Statutes, may
17 not be collected during the period from June 1, 2019, through
18 June 14, 2019, on the retail sale of:

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 \$50 or less.

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

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

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

29 (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt,

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30 or 9-volt batteries, excluding automobile and boat batteries,
31 selling for \$30 or less.

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

34 (h) A portable generator used to provide light or
35 communications or preserve food in the event of a power outage
36 and selling for \$750 or less.

37 (i) Reusable ice selling for \$10 or less.

38 (j) Impact-resistant windows, when sold in units of 20 or
39 fewer.

40 (k) Impact-resistant doors, when sold in units of 10 or
41 fewer.

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43 The exemptions under paragraphs (j) and (k) apply to purchases
44 made by an owner of residential real property where the impact-
45 resistant windows or impact-resistant doors will be installed.

46 (2) The Department of Revenue may, and all conditions are
47 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
48 Florida Statutes, to implement this section.

49 (3) The tax exemptions provided in this section do not
50 apply to sales within a theme park or entertainment complex as
51 defined in s. 509.013(9), Florida Statutes, within a public
52 lodging establishment as defined in s. 509.013(4), Florida
53 Statutes, or within an airport as defined in s. 330.27(2),
54 Florida Statutes.

55 Section 2. For the 2018-2019 fiscal year, the sum of \$
56 in nonrecurring funds is appropriated from the General Revenue
57 Fund to the Department of Revenue for the purpose of
58 implementing this act.

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