

By Senator Taddeo

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1 A bill to be entitled
 2 An act relating to a sales tax exemption for hurricane
 3 shutters; amending s. 212.08, F.S.; exempting
 4 hurricane shutters installed by qualified contractors
 5 from the sales and use tax; specifying that the
 6 exemption is available only through a refund of
 7 previously paid taxes; defining the terms "hurricane
 8 shutters" and "qualified contractor"; specifying
 9 requirements for applying for the refund with the
 10 Department of Revenue; providing penalties for
 11 furnishing a false affidavit in the refund
 12 application; providing an effective date.

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

16 Section 1. Paragraph (u) is added to subsection (5) of
 17 section 212.08, Florida Statutes, to read:

18 212.08 Sales, rental, use, consumption, distribution, and
 19 storage tax; specified exemptions.—The sale at retail, the
 20 rental, the use, the consumption, the distribution, and the
 21 storage to be used or consumed in this state of the following
 22 are hereby specifically exempt from the tax imposed by this
 23 chapter.

24 (5) EXEMPTIONS; ACCOUNT OF USE.—

25 (u) Hurricane shutters.—Hurricane shutters installed by a
 26 qualified contractor are exempt from the tax imposed by this
 27 chapter. The exemption provided by this paragraph is available
 28 only through a refund of previously paid taxes.

29 1. As used in this paragraph, the term:

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30 a. "Hurricane shutters" means a product manufactured and
31 marketed specifically for the purpose of preventing window or
32 door damage to buildings or structures during a storm, and which
33 is rated for impact resistance in accordance with any of the
34 following sets of test methods, standards, and specifications:

35 (I) ASTM International E1886 and E1996;

36 (II) American Architectural Manufacturers Association 506;

37 or

38 (III) Florida Building Code Testing Application Standards
39 201, 202, and 203.

40 b. "Qualified contractor" means a contractor licensed and
41 bonded pursuant to chapter 489.

42 2. To receive a refund pursuant to this paragraph, the
43 owner of the hurricane shutters or of the real property where
44 the hurricane shutters are or will be used must apply to the
45 department. The refund application must include the following
46 information:

47 a. The name and address of the person claiming the refund;

48 b. The address of the real property where the hurricane
49 shutters are or will be used;

50 c. The sales invoice or other proof of purchase of the
51 hurricane shutters, showing the amount of sales tax paid, the
52 date of purchase, and the name and address of the dealer from
53 whom the hurricane shutters were purchased;

54 d. The name, address, and license number of the qualified
55 contractor installing the hurricane shutters; and

56 e. An affidavit executed by the owner of the hurricane
57 shutters or the real property where the hurricane shutters are
58 or will be used, including a statement that the hurricane

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59 shutters have been or will be installed by the qualified
60 contractor.

61 3. A person furnishing a false affidavit to the department
62 pursuant to subparagraph 2. is subject to the penalty specified
63 in s. 212.085 and as otherwise provided by law.

64 Section 2. This act shall take effect July 1, 2019.