



381174

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/20/2019	.	
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The Committee on Finance and Tax (Berman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

212.08 Sales, rental, use, consumption, distribution, and
storage tax; specified exemptions.—The sale at retail, the
rental, the use, the consumption, the distribution, and the
storage to be used or consumed in this state of the following



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11 are hereby specifically exempt from the tax imposed by this
12 chapter.

13 (5) EXEMPTIONS; ACCOUNT OF USE.—

14 (u) Items that assist in independent living.—

15 1. The following items, when purchased for noncommercial
16 home or personal use, are exempt from the tax imposed by this
17 chapter:

18 a. A bed transfer handle selling for \$60 or less.

19 b. A bed rail selling for \$110 or less.

20 c. A grab bar selling for \$100 or less.

21 d. A shower seat selling for \$100 or less.

22 2. This exemption does not apply to a purchase made by a
23 business, including, but not limited to, a medical institution
24 or an assisted living facility.

25 Section 2. This act shall take effect January 1, 2020.

26
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete everything before the enacting clause
30 and insert:

31 A bill to be entitled

32 An act relating to a sales tax exemption; amending s.
33 212.08, F.S.; exempting from the sales and use tax
34 specified items that assist in independent living;
35 providing applicability; providing an effective date.