

By Senator Berman

31-00287B-19

2019176__

1 A bill to be entitled
2 An act relating to a sales tax exemption; amending s.
3 212.08, F.S.; exempting from the sales and use tax
4 specified items that enable persons to age in place
5 and live independently in their homes or residences;
6 authorizing the Department of Revenue to adopt rules;
7 providing an effective date.

8
9 Be It Enacted by the Legislature of the State of Florida:

10
11 Section 1. Paragraph (u) is added to subsection (5) of
12 section 212.08, Florida Statutes, to read:

13 212.08 Sales, rental, use, consumption, distribution, and
14 storage tax; specified exemptions.—The sale at retail, the
15 rental, the use, the consumption, the distribution, and the
16 storage to be used or consumed in this state of the following
17 are hereby specifically exempt from the tax imposed by this
18 chapter.

19 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

21 1. The following items enabling a person to age in place
22 and live independently in his or her home or residence are
23 exempt from the tax imposed by this chapter:

24 a. Bed transfer handles.

25 b. Handrails, bed rails, or grab bars.

26 c. Shower seats.

27 2. The department may adopt rules to administer the
28 exemption under this paragraph.

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