

By Senator Mayfield

17-01604-20

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1 A bill to be entitled
2 An act relating to a hunting and fishing sales tax
3 holiday; providing an exemption from the sales and use
4 tax for the retail sale of firearms, firearm
5 ammunition, camping tents, and fishing supplies during
6 a specified timeframe; defining the terms "firearms"
7 and "fishing supplies"; specifying locations where the
8 exemptions do not apply; authorizing the Department of
9 Revenue to adopt emergency rules; providing an
10 appropriation; providing an 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. Hunting and fishing sales tax holiday.-

15 (1) The tax levied under chapter 212, Florida Statutes, may
16 not be collected during the period from 12:01 a.m. through 11:59
17 p.m. on September 5, 2020, on the retail sale, as defined in s.
18 212.02(14), Florida Statutes, of:

19 (a) Firearms. As used in this subsection, the term
20 "firearms" means rifles, shotguns, spearguns, crossbows, and
21 bows, but does not include destructive devices as defined in s.
22 790.001(4), Florida Statutes.

23 (b) Ammunition for firearms.

24 (c) Camping tents.

25 (d) Fishing supplies. As used in this paragraph, the term
26 "fishing supplies" means rods, reels, bait, and fishing tackle,
27 but does not include supplies used for commercial fishing
28 purposes.

29 (2) The tax exemptions provided in this section do not

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30 apply to sales within a theme park or entertainment complex as
31 defined in s. 509.013(9), Florida Statutes, within a public
32 lodging establishment as defined in s. 509.013(4), Florida
33 Statutes, or within an airport as defined in s. 330.27, Florida
34 Statutes.

35 (3) The Department of Revenue may, and all conditions are
36 deemed to be met to, adopt emergency rules pursuant to ss.
37 120.536(1) and 120.54, Florida Statutes, to implement this
38 section.

39 (4) For the 2019-2020 fiscal year, the sum of \$237,000 in
40 nonrecurring funds is appropriated from the General Revenue Fund
41 to the Department of Revenue for the purpose of implementing
42 this section.

43 Section 2. This act shall take effect upon becoming a law.