

By Senator Gruters

23-00669-20

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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; specifying
7 locations where the exemptions do not apply;
8 authorizing the Department of Revenue to adopt
9 emergency rules; providing an appropriation; providing
10 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. 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 12:01 a.m. on May 29,
18 2020, through 11:59 p.m. on June 15, 2020, on the 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 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 selling for \$50 or less.

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

28 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
29 or 9-volt batteries, excluding automobile and boat batteries,

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30 selling for \$30 or less.

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

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

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

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

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

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

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

51 (3) The Department of Revenue may, and all conditions are
52 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
53 Florida Statutes, for the purpose of implementing this section.
54 Notwithstanding any other law, emergency rules adopted pursuant
55 to this subsection are effective for 6 months after adoption and
56 may be renewed during the pendency of procedures to adopt
57 permanent rules addressing the subject of the emergency rule.

58 Section 2. For the 2019-2020 fiscal year, the sum of

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59 \$70,072 in nonrecurring funds is appropriated from the General
60 Revenue Fund to the Department of Revenue for the purpose of
61 implementing this act. Funds remaining unexpended or
62 unencumbered from this appropriation as of June 30, 2020, shall
63 revert and be reappropriated for the same purpose in the 2020-
64 2021 fiscal year.

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