

By the Committee on Finance and Tax; and Senator Gruters

593-03617-20

2020524c1

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; defining the
7 term "impact-resistant"; specifying locations where
8 the exemptions do not apply; authorizing the
9 Department of Revenue to adopt emergency rules;
10 providing an appropriation; providing an effective
11 date.

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

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15 Section 1. Disaster preparedness supplies; sales tax
16 holiday.—

17 (1) The tax levied under chapter 212, Florida Statutes, may
18 not be collected during the period from 12:01 a.m. on May 29,
19 2020, through 11:59 p.m. on June 15, 2020, on the sale of:

20 (a) A portable self-powered light source selling for \$20 or
21 less.

22 (b) A portable self-powered radio, two-way radio, or
23 weather-band radio selling for \$50 or less.

24 (c) A tarpaulin or other flexible waterproof sheeting
25 selling for \$50 or less.

26 (d) An item normally sold as, or generally advertised as, a
27 ground anchor system or tie-down kit selling for \$50 or less.

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

29 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,

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30 or 9-volt batteries, excluding automobile and boat batteries,
31 selling for \$30 or less.

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

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

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

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

40 (k) Impact-resistant doors and impact-resistant garage
41 doors, when sold in units of 10 or fewer.

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43 The exemptions under paragraphs (j) and (k) apply to purchases
44 made by an owner of residential real property where the impact-
45 resistant windows, impact-resistant doors, or impact-resistant
46 garage doors will be installed. For the purposes of this
47 section, the term "impact-resistant" means that the window,
48 door, or garage door complies with the standards for protection
49 of openings and for windborne debris protection in the Florida
50 Building Code, 6th Edition (2017) Residential, or in the Florida
51 Building Code, 6th Edition (2017) Building.

52 (2) The tax exemptions provided in this section do not
53 apply to sales within a theme park or entertainment complex as
54 defined in s. 509.013(9), Florida Statutes, within a public
55 lodging establishment as defined in s. 509.013(4), Florida
56 Statutes, or within an airport as defined in s. 330.27(2),
57 Florida Statutes.

58 (3) The Department of Revenue may, and all conditions are

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59 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
60 Florida Statutes, for the purpose of implementing this section.
61 Notwithstanding any other law, emergency rules adopted pursuant
62 to this subsection are effective for 6 months after adoption and
63 may be renewed during the pendency of procedures to adopt
64 permanent rules addressing the subject of the emergency rule.

65 Section 2. For the 2019-2020 fiscal year, the sum of
66 \$70,072 in nonrecurring funds is appropriated from the General
67 Revenue Fund to the Department of Revenue for the purpose of
68 implementing this act. Funds remaining unexpended or
69 unencumbered from this appropriation as of June 30, 2020, shall
70 revert and be reappropriated for the same purpose in the 2020-
71 2021 fiscal year.

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