Florida Senate - 2020 Bill No. SB 844

House

| 401366 |
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LEGISLATIVE ACTION

Senate . Comm: RCS . 01/28/2020 . . . . .

The Committee on Infrastructure and Security (Taddeo) recommended the following:

Senate Amendment (with title amendment)

Delete lines 23 - 38

and insert:

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1. The first \$100 of the purchase price of each hurricane shutter and impact-resistant window that will be used for residential purposes and that is installed by a qualified contractor is exempt from the tax imposed by this chapter.
2. As used in this paragraph, the term:
a. "Hurricane shutter" means a product manufactured and

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| 11 | marketed specifically for the purpose of preventing window or   |
|----|---|
| 12 | door damage to buildings or structures during a storm and which |
| 13 | is rated for impact resistance and resistance to blow-off in    |
| 14 | accordance with any of the following most recent sets of test   |
| 15 | methods, standards, and specifications:                         |
| 16 | (I) ASTM International E1886 and E1996;                         |
| 17 | (II) American Architectural Manufacturers Association 506;      |
| 18 | or  |
| 19 | (III) Florida Building Code Testing Application Standards       |
| 20 | 201, 202, and 203.  |
| 21 | b. "Impact-resistant window" means a laminated or               |
| 22 |   |
| 23 | ======================================                          |
| 24 | And the title is amended as follows:                            |
| 25 | Delete lines 4 - 6  |
| 26 | and insert:   |
| 27 | 212.08, F.S.; exempting a specified portion of the              |
| 28 | purchase price of certain hurricane shutters and                |
| 29 | impact-resistant windows from the sales and use tax;            |
| 30 | defining terms;   |
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