

By Senator Taddeo

40-00337C-20

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1 A bill to be entitled
 2 An act relating to a sales tax exemption for hurricane
 3 shutters and impact-resistant windows; amending s.
 4 212.08, F.S.; exempting hurricane shutters and impact-
 5 resistant windows that are installed by a qualified
 6 contractor from the sales and use tax; defining terms;
 7 authorizing the Department of Revenue to adopt
 8 emergency rules; providing for expiration of that
 9 authority; providing effective dates.

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

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 13 Section 1. Effective July 1, 2020, paragraph (u) is added
 14 to subsection (5) of section 212.08, Florida Statutes, to read:

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

21 (5) EXEMPTIONS; ACCOUNT OF USE.—

22 (u) Hurricane shutters and impact-resistant windows.—

23 1. Hurricane shutters and impact-resistant windows that are
 24 installed by a qualified contractor are exempt from the tax
 25 imposed by this chapter.

26 2. As used in this paragraph, the term:

27 a. "Hurricane shutters" means a product manufactured and
 28 marketed specifically for the purpose of preventing window or
 29 door damage to buildings or structures during a storm and which

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30 is rated for impact resistance and resistance to blow-off in
31 accordance with any of the following most recent sets of test
32 methods, standards, and specifications:

33 (I) ASTM International E1886 and E1996;

34 (II) American Architectural Manufacturers Association 506;

35 or

36 (III) Florida Building Code Testing Application Standards
37 201, 202, and 203.

38 b. "Impact-resistant windows" means a laminated or
39 polycarbonate glazing system designed to resist wind and
40 windborne debris forces and which is rated for impact resistance
41 and wind pressure in accordance with any of the following most
42 recent sets of test methods, standards, and specifications:

43 (I) ASTM International E1886 and E1996;

44 (II) American Architectural Manufacturers Association 506;

45 or

46 (III) Florida Building Code Testing Application Standards
47 201, 202, and 203.

48 c. "Qualified contractor" means a contractor licensed and
49 bonded pursuant to chapter 489.

50 Section 2. (1) The Department of Revenue is authorized, and
51 all conditions are deemed met, to adopt emergency rules pursuant
52 to s. 120.54(4), Florida Statutes, for the purpose of
53 administering this act.

54 (2) Notwithstanding any other law, emergency rules adopted
55 pursuant to subsection (1) are effective for 6 months after
56 adoption and may be renewed during the pendency of procedures to
57 adopt permanent rules addressing the subject of the emergency
58 rules.

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(3) This section expires July 1, 2021.
Section 3. Except as otherwise expressly provided in this
act, this act shall take effect upon becoming a law.