

By the Committee on Infrastructure and Security; and Senator  
Taddeo

596-02654-20

2020844c1

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 a specified portion of the  
5 purchase price of certain hurricane shutters and  
6 impact-resistant windows from the sales and use tax;  
7 defining terms; authorizing the Department of Revenue  
8 to adopt emergency rules; providing for expiration of  
9 that authority; providing effective dates.

10  
11 Be It Enacted by the Legislature of the State of Florida:

12  
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. The first \$100 of the purchase price of each hurricane  
24 shutter and impact-resistant window that will be used for  
25 residential purposes and that is installed by a qualified  
26 contractor is exempt from the tax imposed by this chapter.

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

28 a. "Hurricane shutter" means a product manufactured and  
29 marketed specifically for the purpose of preventing window or

596-02654-20

2020844c1

30 door damage to buildings or structures during a storm and which  
31 is rated for impact resistance and resistance to blow-off in  
32 accordance with any of the following most recent sets of test  
33 methods, standards, and specifications:

34 (I) ASTM International E1886 and E1996;

35 (II) American Architectural Manufacturers Association 506;

36 or

37 (III) Florida Building Code Testing Application Standards  
38 201, 202, and 203.

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

44 (I) ASTM International E1886 and E1996;

45 (II) American Architectural Manufacturers Association 506;

46 or

47 (III) Florida Building Code Testing Application Standards  
48 201, 202, and 203.

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

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

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

596-02654-20

2020844c1

59 rules.

60 (3) This section expires July 1, 2021.

61 Section 3. Except as otherwise expressly provided in this  
62 act, this act shall take effect upon becoming a law.