

By Senator Berman

31-00070-21

2021224\_\_

1                                   A bill to be entitled  
2       An act relating to a sales tax exemption; amending s.  
3       212.08, F.S.; exempting from the sales and use tax  
4       specified items that assist in independent living;  
5       providing applicability; providing an effective date.

6  
7 Be It Enacted by the Legislature of the State of Florida:  
8

9       Section 1. Paragraph (u) is added to subsection (5) of  
10      section 212.08, Florida Statutes, to read:

11       212.08 Sales, rental, use, consumption, distribution, and  
12      storage tax; specified exemptions.—The sale at retail, the  
13      rental, the use, the consumption, the distribution, and the  
14      storage to be used or consumed in this state of the following  
15      are hereby specifically exempt from the tax imposed by this  
16      chapter.

17       (5) EXEMPTIONS; ACCOUNT OF USE.—

18       (u) Items that assist in independent living.—

19       1. The following items, when purchased for noncommercial  
20      home or personal use, are exempt from the tax imposed by this  
21      chapter:

22       a. A bed transfer handle selling for \$60 or less.

23       b. A bed rail selling for \$110 or less.

24       c. A grab bar selling for \$100 or less.

25       d. A shower seat selling for \$100 or less.

26       2. This exemption does not apply to a purchase made by a  
27      business, including, but not limited to, a medical institution  
28      or an assisted living facility.

29       Section 2. This act shall take effect January 1, 2022.