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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/16/2021	.	
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The Committee on Commerce and Tourism (Gruters) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Present subsection (2) of section 201.25,
Florida Statutes, is redesignated as subsection (3), and a new
subsection (2) is added to that section, to read:

201.25 Tax exemptions for certain loans.—There shall be
exempt from all taxes imposed by this chapter:

(2) Any federal loan made in response to a state of



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11 emergency declared by executive order or proclamation of the
12 Governor under s. 252.36.

13 Section 2. Disaster preparedness supplies; sales tax
14 holiday.-

15 (1) The tax levied under chapter 212, Florida Statutes, may
16 not be collected during the period from 12:01 a.m. on May 28,
17 2021, through 11:59 p.m. on June 13, 2021, on the sale of:

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

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

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

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

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

27 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
28 or 9-volt batteries, excluding automobile and boat batteries,
29 selling for \$30 or less.

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

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

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

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

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



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41 The exemptions under paragraphs (j) and (k) apply to purchases
42 made by an owner of residential real property where the impact-
43 resistant windows, impact-resistant doors, or impact-resistant
44 garage doors will be installed. For the purposes of this
45 section, the term "impact-resistant" means that the window,
46 door, or garage door complies with the standards for protection
47 of openings and for windborne debris protection in the Florida
48 Building Code, 7th Edition (2020) Residential, or in the Florida
49 Building Code, 7th Edition (2020) Building. The purchaser must
50 furnish to the selling dealer an affidavit stating that the
51 impact-resistant windows, impact-resistant doors, or impact-
52 resistant garage doors to be exempted are for the exclusive use
53 designated herein and must include the name of the owner making
54 the purchase and the address of the residential real property
55 where the items will be installed. Any person furnishing a false
56 affidavit to such effect for the purpose of evading payment of
57 any tax imposed under chapter 212, Florida Statutes, is subject
58 to the penalties set forth in s. 212.085, Florida Statutes, and
59 as otherwise provided by law.

60 (2) The tax exemptions provided in this section do not
61 apply to sales within a theme park or entertainment complex as
62 defined in s. 509.013(9), Florida Statutes, within a public
63 lodging establishment as defined in s. 509.013(4), Florida
64 Statutes, or within an airport as defined in s. 330.27(2),
65 Florida Statutes.

66 (3) The Department of Revenue may, and all conditions are
67 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
68 Florida Statutes, for the purpose of implementing this section.



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69 Notwithstanding any other law, emergency rules adopted pursuant
70 to this subsection are effective for 6 months after adoption and
71 may be renewed during the pendency of procedures to adopt
72 permanent rules addressing the subject of the emergency rule.

73 (4) For the 2020-2021 fiscal year, the sum of \$70,072 in
74 nonrecurring funds is appropriated from the General Revenue Fund
75 to the Department of Revenue for the purpose of implementing
76 this section. Funds remaining unexpended or unencumbered from
77 this appropriation as of June 30, 2021, shall revert and be
78 reappropriated for the same purpose in the 2021-2022 fiscal
79 year.

80 (5) This section shall take effect upon becoming a law.

81 Section 3. Except as otherwise expressly provided in this
82 act, and except for this section, which shall take effect upon
83 this act becoming a law, this act shall take effect July 1,
84 2021.

85 ===== T I T L E A M E N D M E N T =====

86 And the title is amended as follows:

87 Delete everything before the enacting clause
88 and insert:

89 A bill to be entitled

90 An act relating to tax exemptions; amending s. 201.25,
91 F.S.; exempting federal loans made in response to a
92 state of emergency from the excise tax imposed on
93 documents; providing exemptions from the sales and use
94 tax for specified disaster preparedness supplies
95 during a specified timeframe; providing applicability
96 for certain exemptions; defining the term "impact-
97 resistant"; requiring purchasers of certain items to



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98 furnish a specified affidavit and information to the
99 selling dealer; providing a criminal penalty for
100 furnishing a false affidavit with certain intent;
101 specifying locations where the exemptions do not
102 apply; authorizing the Department of Revenue to adopt
103 emergency rules; providing an appropriation; providing
104 effective dates.