



954384

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/11/2021	.	
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The Committee on Finance and Tax (Gruters) recommended the following:

Senate Amendment (with title amendment)

Delete lines 25 - 94

and insert:

(2) Any federal loans that are related to a state declaration of emergency made by the Governor pursuant to s. 252.36.

Section 2. Disaster preparedness supplies; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may



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11 not be collected during the period from 12:01 a.m. on May 28,
12 2021, through 11:59 p.m. on June 13, 2021, on the sale of:
13 (a) A portable self-powered light source selling for \$20 or
14 less.
15 (b) A portable self-powered radio, two-way radio, or
16 weather-band radio selling for \$50 or less.
17 (c) A tarpaulin or other flexible waterproof sheeting
18 selling for \$50 or less.
19 (d) An item normally sold as, or generally advertised as, a
20 ground anchor system or tie-down kit selling for \$50 or less.
21 (e) A gas or diesel fuel tank selling for \$25 or less.
22 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
23 or 9-volt batteries, excluding automobile and boat batteries,
24 selling for \$30 or less.
25 (g) A nonelectric food storage cooler selling for \$30 or
26 less.
27 (h) A portable generator used to provide light or
28 communications or preserve food in the event of a power outage
29 selling for \$750 or less.
30 (i) Reusable ice selling for \$10 or less.
31 (j) Impact-resistant windows, when sold in units of 20 or
32 fewer.
33 (k) Impact-resistant doors and impact-resistant garage
34 doors, when sold in units of 10 or fewer.
35
36 The exemptions under paragraphs (j) and (k) apply to purchases
37 made by an owner of residential real property where the impact-
38 resistant windows, impact-resistant doors, or impact-resistant
39 garage doors will be installed. For the purposes of this



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

55 (2) The tax exemptions provided in this section do not
56 apply to sales within a theme park or entertainment complex as
57 defined in s. 509.013(9), Florida Statutes, within a public
58 lodging establishment as defined in s. 509.013(4), Florida
59 Statutes, or within an airport as defined in s. 330.27(2),
60 Florida Statutes.

61 (3) The Department of Revenue may, and all conditions are
62 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
63 Florida Statutes, for the purpose of implementing this section.
64 Notwithstanding any other law, emergency rules adopted pursuant
65 to this subsection are effective for 6 months after adoption and
66 may be renewed during the pendency of procedures to adopt
67 permanent rules addressing the subject of the emergency rule.
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69 ===== T I T L E A M E N D M E N T =====

70 And the title is amended as follows:

71 Delete line 15

72 and insert:

73 emergency rules; providing