

By Senator Gruters

23-00711A-21

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1                   A bill to be entitled  
2           An act relating to a sales tax holiday for disaster  
3           preparedness supplies; providing exemptions from the  
4           sales and use tax for specified disaster preparedness  
5           supplies during a specified timeframe; providing  
6           applicability for certain exemptions; defining the  
7           term "impact-resistant"; requiring purchasers of  
8           certain items to furnish a specified affidavit and  
9           information to the selling dealer; providing a  
10          criminal penalty for furnishing a false affidavit with  
11          certain intent; specifying locations where the  
12          exemptions do not apply; authorizing the Department of  
13          Revenue to adopt emergency rules; providing an  
14          appropriation; providing an effective date.

15  
16 Be It Enacted by the Legislature of the State of Florida:

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18           Section 1. Disaster preparedness supplies; sales tax  
19 holiday.—

20           (1) The tax levied under chapter 212, Florida Statutes, may  
21 not be collected during the period from 12:01 a.m. on May 28,  
22 2021, through 11:59 p.m. on June 13, 2021, on the sale of:

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

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

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

29           (d) An item normally sold as, or generally advertised as, a

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30 ground anchor system or tie-down kit selling for \$50 or less.

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

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

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

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

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

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

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

45  
46 The exemptions under paragraphs (j) and (k) apply to purchases  
47 made by an owner of residential real property where the impact-  
48 resistant windows, impact-resistant doors, or impact-resistant  
49 garage doors will be installed. For the purposes of this  
50 section, the term "impact-resistant" means that the window,  
51 door, or garage door complies with the standards for protection  
52 of openings and for windborne debris protection in the Florida  
53 Building Code, 7th Edition (2020) Residential, or in the Florida  
54 Building Code, 7th Edition (2020) Building. The purchaser must  
55 furnish to the selling dealer an affidavit stating that the  
56 impact-resistant windows, impact-resistant doors, or impact-  
57 resistant garage doors to be exempted are for the exclusive use  
58 designated herein and must include the name of the owner making

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59 the purchase and the address of the residential real property  
60 where the items will be installed. Any person furnishing a false  
61 affidavit to such effect for the purpose of evading payment of  
62 any tax imposed under chapter 212, Florida Statutes, is subject  
63 to the penalties set forth in s. 212.085, Florida Statutes, and  
64 as otherwise provided by law.

65 (2) The tax exemptions provided in this section do not  
66 apply to sales within a theme park or entertainment complex as  
67 defined in s. 509.013(9), Florida Statutes, within a public  
68 lodging establishment as defined in s. 509.013(4), Florida  
69 Statutes, or within an airport as defined in s. 330.27(2),  
70 Florida Statutes.

71 (3) The Department of Revenue may, and all conditions are  
72 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
73 Florida Statutes, for the purpose of implementing this section.  
74 Notwithstanding any other law, emergency rules adopted pursuant  
75 to this subsection are effective for 6 months after adoption and  
76 may be renewed during the pendency of procedures to adopt  
77 permanent rules addressing the subject of the emergency rule.

78 Section 2. For the 2020-2021 fiscal year, the sum of  
79 \$70,072 in nonrecurring funds is appropriated from the General  
80 Revenue Fund to the Department of Revenue for the purpose of  
81 implementing this act. Funds remaining unexpended or  
82 unencumbered from this appropriation as of June 30, 2021, shall  
83 revert and be reappropriated for the same purpose in the 2021-  
84 2022 fiscal year.

85 Section 3. This act shall take effect upon becoming a law.