

By the Committee on Commerce and Tourism; and Senator Gruters

577-02136-21

2021734c1

1 A bill to be entitled

2 An act relating to tax exemptions; amending s. 201.25,
3 F.S.; exempting federal loans made in response to a
4 state of emergency from the excise tax imposed on
5 documents; providing exemptions from the sales and use
6 tax for specified disaster preparedness supplies
7 during a specified timeframe; providing applicability
8 for certain exemptions; defining the term "impact-
9 resistant"; requiring purchasers of certain items to
10 furnish a specified affidavit and information to the
11 selling dealer; providing a criminal penalty for
12 furnishing a false affidavit with certain intent;
13 specifying locations where the exemptions do not
14 apply; authorizing the Department of Revenue to adopt
15 emergency rules; providing an appropriation; providing
16 effective dates.

17
18 Be It Enacted by the Legislature of the State of Florida:

19
20 Section 1. Present subsection (2) of section 201.25,
21 Florida Statutes, is redesignated as subsection (3), and a new
22 subsection (2) is added to that section, to read:

23 201.25 Tax exemptions for certain loans.—There shall be
24 exempt from all taxes imposed by this chapter:

25 (2) Any federal loan made in response to a state of
26 emergency declared by executive order or proclamation of the
27 Governor under s. 252.36.

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

577-02136-21

2021734c1

30 (1) The tax levied under chapter 212, Florida Statutes, may
31 not be collected during the period from 12:01 a.m. on May 28,
32 2021, through 11:59 p.m. on June 13, 2021, on the sale of:

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

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

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

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

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

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

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

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

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

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

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

55
56 The exemptions under paragraphs (j) and (k) apply to purchases
57 made by an owner of residential real property where the impact-
58 resistant windows, impact-resistant doors, or impact-resistant

577-02136-21

2021734c1

59 garage doors will be installed. For the purposes of this
60 section, the term "impact-resistant" means that the window,
61 door, or garage door complies with the standards for protection
62 of openings and for windborne debris protection in the Florida
63 Building Code, 7th Edition (2020) Residential, or in the Florida
64 Building Code, 7th Edition (2020) Building. The purchaser must
65 furnish to the selling dealer an affidavit stating that the
66 impact-resistant windows, impact-resistant doors, or impact-
67 resistant garage doors to be exempted are for the exclusive use
68 designated herein and must include the name of the owner making
69 the purchase and the address of the residential real property
70 where the items will be installed. Any person furnishing a false
71 affidavit to such effect for the purpose of evading payment of
72 any tax imposed under chapter 212, Florida Statutes, is subject
73 to the penalties set forth in s. 212.085, Florida Statutes, and
74 as otherwise provided by law.

75 (2) The tax exemptions provided in this section do not
76 apply to sales within a theme park or entertainment complex as
77 defined in s. 509.013(9), Florida Statutes, within a public
78 lodging establishment as defined in s. 509.013(4), Florida
79 Statutes, or within an airport as defined in s. 330.27(2),
80 Florida Statutes.

81 (3) The Department of Revenue may, and all conditions are
82 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
83 Florida Statutes, for the purpose of implementing this section.
84 Notwithstanding any other law, emergency rules adopted pursuant
85 to this subsection are effective for 6 months after adoption and
86 may be renewed during the pendency of procedures to adopt
87 permanent rules addressing the subject of the emergency rule.

577-02136-21

2021734c1

88 (4) For the 2020-2021 fiscal year, the sum of \$70,072 in
89 nonrecurring funds is appropriated from the General Revenue Fund
90 to the Department of Revenue for the purpose of implementing
91 this section. Funds remaining unexpended or unencumbered from
92 this appropriation as of June 30, 2021, shall revert and be
93 reappropriated for the same purpose in the 2021-2022 fiscal
94 year.

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

96 Section 3. Except as otherwise expressly provided in this
97 act, and except for this section, which shall take effect upon
98 this act becoming a law, this act shall take effect July 1,
99 2021.