

By the Committees on Finance and Tax; and Commerce and Tourism;
and Senator Gruters

593-02733-21

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1 A bill to be entitled
2 An act relating to tax exemptions; amending s. 201.25,
3 F.S.; exempting federal loans related to a state of
4 emergency from the excise tax imposed on documents;
5 providing exemptions from the sales and use tax for
6 specified disaster preparedness supplies during a
7 specified timeframe; providing applicability for
8 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 effective dates.

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

18
19 Section 1. Present subsection (2) of section 201.25,
20 Florida Statutes, is redesignated as subsection (3), and a new
21 subsection (2) is added to that section, to read:

22 201.25 Tax exemptions for certain loans.—There shall be
23 exempt from all taxes imposed by this chapter:

24 (2) Any federal loans that are related to a state
25 declaration of emergency made by the Governor pursuant to s.
26 252.36.

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

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

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30 not be collected during the period from 12:01 a.m. on May 28,
31 2021, through 11:59 p.m. on June 13, 2021, on the sale of:

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

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

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

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

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

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

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

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

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

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

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

54
55 The exemptions under paragraphs (j) and (k) apply to purchases
56 made by an owner of residential real property where the impact-
57 resistant windows, impact-resistant doors, or impact-resistant
58 garage doors will be installed. For the purposes of this

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

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

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

87 (4) This section shall take effect upon becoming a law.

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88 Section 3. Except as otherwise expressly provided in this
89 act and except for this section, which shall take effect upon
90 this act becoming a law, this act shall take effect July 1,
91 2021.