

1 A bill to be entitled
 2 An act relating to a sales and use tax exemption;
 3 amending s. 212.08, F.S.; exempting from the sales and
 4 use tax specified items that assist in independent
 5 living; providing applicability; providing an
 6 effective date.

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 8 Be It Enacted by the Legislature of the State of Florida:

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 10 Section 1. Paragraph (u) is added to subsection (5) of
 11 section 212.08, Florida Statutes, to read:

12 212.08 Sales, rental, use, consumption, distribution, and
 13 storage tax; specified exemptions.—The sale at retail, the
 14 rental, the use, the consumption, the distribution, and the
 15 storage to be used or consumed in this state of the following
 16 are hereby specifically exempt from the tax imposed by this
 17 chapter.

18 (5) EXEMPTIONS; ACCOUNT OF USE.—

19 (u) Items that assist in independent living.—

20 1. The following items, when purchased for noncommercial
 21 home or personal use, are exempt from the tax imposed by this
 22 chapter:

23 a. A bed transfer handle selling for \$60 or less.

24 b. A bed rail selling for \$110 or less.

25 c. A grab bar selling for \$100 or less.

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26 d. A shower seat selling for \$100 or less.
27 2. This exemption does not apply to a purchase made by a
28 business, including, but not limited to, a medical institution
29 or an assisted living facility.

30 Section 2. This act shall take effect January 1, 2022.