COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 475 (2024)

Amendment No.

	COMMITTEE/SUBCOMMI	
	ADOPTED	(Y/N)
	ADOPTED AS AMENDED	(Y/N)
	ADOPTED W/O OBJECTION	(Y/N)
	FAILED TO ADOPT	(Y/N)
	WITHDRAWN	(Y/N)
	OTHER	
1	Committee/Subcommittee	hearing bill: Infrastructure Strategies
2	Committee	
3	Representative Killebrew offered the following:	
4		
5	Amendment	
6	Remove lines 20-44 and insert:	
7	wheels, with or without a seat or saddle for the use of the	
8	rider, which is equippe	ed to be propelled by an electric motor
9	and which weighs less t	han 75 pounds, is less than 2 feet wide,
10	and is designed for a m	naximum speed of less than 35 miles per
11	hour.	
12	(c) "Protective c	lothing and equipment" means apparel
13	designed and intended f	for use during the operation of an
14	<u>electric bicycle or ele</u>	ectric scooter which incorporates padding
15	to protect from or mitigate injury.	
тJ		
16	(2) The tax levie	d under chapter 212, Florida Statutes,
16	(2) The tax levie 054367 - h0475-line 20.do	

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17	may not be collected during the period from August 1, 2024,	
18	through September 14, 2024, and November 1, 2024, through	
19	December 15, 2024, on the retail sale of:	
20	(a) An electric bicycle with a sales price of \$1,750 or	
21	less.	
22	(b) An electric scooter with a sales price of \$500 or	
23	less.	
24	(c) The following protective clothing and equipment:	
25	1. A helmet with a sales price of \$150 or less.	
26	2. Knee pads with a sales price of \$50 or less.	
27	3. Elbow pads with a sales price of \$50 or less.	
28	(3) The tax exemptions provided in this section do not	
29	apply to sales within a theme park or entertainment complex as	
30	defined in s. 509.013(9), Florida Statutes, within a public	
31	lodging establishment as defined in s. 509.013(4), Florida	
32	Statutes, or within an airport as defined in s. 330.27, Florida	
33	Statutes.	
34	(4) The lease or rental of an electric bicycle, an	
35	electric scooter, or protective clothing and equipment does not	
36	qualify as an exempt retail sale under this exemption.	
37	(5) The Department of Revenue is authorized, and all	
38	conditions are deemed met, to adopt emergency rules pursuant to	
39	s. 120.54(4), Florida Statutes, for the purpose of implementing	
40	this section. Notwithstanding any other law to the contrary,	
41	emergency rules adopted under this section are effective for the	
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- 42 length of the exemption period and may be renewed during
- 43 pendency of procedures to adopt permanent rules addressing the
- 44 subject of the emergency rules.

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