

1 A bill to be entitled  
 2 An act relating to a sales tax holiday for  
 3 micromobility vehicles and related personal safety  
 4 equipment; providing a sales tax exemption during a  
 5 specified period on the retail sale of micromobility  
 6 vehicles and related personal safety equipment;  
 7 defining the terms "micromobility vehicle" and  
 8 "related personal safety equipment"; authorizing the  
 9 Department of Revenue to adopt emergency rules;  
 10 providing an effective date.

11  
 12 Be It Enacted by the Legislature of the State of Florida:

13  
 14 Section 1. Micromobility vehicles and related personal  
 15 safety equipment; sales tax holiday.-

16 (1) The tax levied under chapter 212, Florida Statutes,  
 17 may not be collected during the period from July 1, 2024,  
 18 through June 30, 2025, on the retail sale of micromobility  
 19 vehicles and related personal safety equipment.

20 (2) As used in this section, the term:

21 (a) "Micromobility vehicle" means a human- or electric-  
 22 powered transportation device, including a bicycle, a scooter,  
 23 an electric-assist bicycle, an electric scooter, or other small,  
 24 lightweight, wheeled conveyance, that weighs less than 500  
 25 pounds, is less than 3 feet in width, and is designed for a

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26 | maximum speed of less than 30 miles per hour.

27 | (b) "Related personal safety equipment" includes helmets,  
28 | knee pads, elbow pads, and other personal safety equipment used  
29 | for the operation of a micromobility vehicle.

30 | (3) The Department of Revenue is authorized, and all  
31 | conditions are deemed met, to adopt emergency rules pursuant to  
32 | s. 120.54(4), Florida Statutes, for the purpose of implementing  
33 | this section.

34 | Section 2. This act shall take effect upon becoming a law.