



258478

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
01/23/2024	.	
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The Committee on Commerce and Tourism (Stewart) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Electric bicycles, electric scooters, and protective clothing and equipment; sales tax holiday.-

(1) For the purposes of this section, the term:

(a) "Electric bicycle" has the same meaning as in s. 316.003, Florida Statutes.

(b) "Electric scooter" means a vehicle having two or fewer



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11 wheels, with or without a seat or saddle, which is equipped to
12 be propelled by a motor and which weighs less than 75 pounds, is
13 less than 2 feet wide, and is designed for a maximum speed of
14 less than 35 miles per hour.

15 (c) "Protective clothing and equipment" means apparel
16 designed and intended for use during the operation of an
17 electric bicycle or electric scooter which incorporates padding
18 to protect from or mitigate injury.

19 (2) The tax levied under chapter 212, Florida Statutes, may
20 not be collected during the period from August 1, 2024, through
21 September 14, 2024, and November 1, 2024, through December 15,
22 2024, on the retail sale of:

23 (a) An electric bicycle with a sales price of \$1,750 or
24 less.

25 (b) An electric scooter with a sales price of \$500 or less.

26 (c) The following protective clothing and equipment:

27 1. A helmet with a sales price of \$150 or less.

28 2. Knee pads with a sales price of \$50 or less.

29 3. Elbow pads with a sales price of \$50 or less.

30 4. A shirt, pants, a jacket, or gloves with a sales price
31 of \$75 or less.

32 (3) The tax exemptions provided in this section do not
33 apply to sales within a theme park or entertainment complex as
34 defined in s. 509.013(9), Florida Statutes, within a public
35 lodging establishment as defined in s. 509.013(4), Florida
36 Statutes, or within an airport as defined in s. 330.27, Florida
37 Statutes.

38 (4) The lease or rental of an electric bicycle, an electric
39 scooter, or protective clothing and equipment does not qualify



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40 as an exempt retail sale under this exemption.

41 (5) The Department of Revenue is authorized, and all
42 conditions are deemed met, to adopt emergency rules pursuant to
43 s. 120.54(4), Florida Statutes, for the purpose of implementing
44 this section. Notwithstanding any other law to the contrary,
45 emergency rules adopted under this section are effective for the
46 length of the exemption period and may be renewed during
47 pendency of procedures to adopt permanent rules addressing the
48 subject of the emergency rules.

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

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51 ===== T I T L E A M E N D M E N T =====

52 And the title is amended as follows:

53 Delete everything before the enacting clause
54 and insert:

55 A bill to be entitled

56 An act relating to a sales tax holiday for items
57 related to electric transportation; defining the terms
58 "electric bicycle," "electric scooter," and
59 "protective clothing and equipment"; providing a sales
60 tax exemption during specified periods on the retail
61 sale of certain electric bicycles, electric scooters,
62 and protective clothing and equipment; providing
63 applicability; authorizing the Department of Revenue to
64 adopt emergency rules; providing an effective date.