

By Senator Stewart

17-00055B-24

202458__

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, may
17 not be collected during the period from July 1, 2024, through
18 January 1, 2025, on the retail sale of micromobility vehicles
19 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
26 maximum speed of less than 35 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.

17-00055B-24

202458__

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.