

By the Committee on Commerce and Tourism; and Senator Stewart

577-02393-24

202458c1

1                   A bill to be entitled  
2       An act relating to a sales tax holiday for items  
3       related to electric transportation; defining the terms  
4       "electric bicycle," "electric scooter," and  
5       "protective clothing and equipment"; providing a sales  
6       tax exemption during specified periods on the retail  
7       sale of certain electric bicycles, electric scooters,  
8       and protective clothing and equipment; providing  
9       applicability; authorizing the Department of Revenue  
10      to adopt emergency rules; providing an effective date.

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

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

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

17       (a) "Electric bicycle" has the same meaning as in s.  
18 316.003, Florida Statutes.

19       (b) "Electric scooter" means a vehicle having two or fewer  
20 wheels, with or without a seat or saddle, which is equipped to  
21 be propelled by a motor and which weighs less than 75 pounds, is  
22 less than 2 feet wide, and is designed for a maximum speed of  
23 less than 35 miles per hour.

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

28       (2) The tax levied under chapter 212, Florida Statutes, may  
29 not be collected during the period from August 1, 2024, through

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30 September 14, 2024, and November 1, 2024, through December 15,  
31 2024, on the retail sale of:

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

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

35 (c) The following protective clothing and equipment:

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

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

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

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

41 (3) The tax exemptions provided in this section do not  
42 apply to sales within a theme park or entertainment complex as  
43 defined in s. 509.013(9), Florida Statutes, within a public  
44 lodging establishment as defined in s. 509.013(4), Florida  
45 Statutes, or within an airport as defined in s. 330.27, Florida  
46 Statutes.

47 (4) The lease or rental of an electric bicycle, an electric  
48 scooter, or protective clothing and equipment does not qualify  
49 as an exempt retail sale under this exemption.

50 (5) The Department of Revenue is authorized, and all  
51 conditions are deemed met, to adopt emergency rules pursuant to  
52 s. 120.54(4), Florida Statutes, for the purpose of implementing  
53 this section. Notwithstanding any other law to the contrary,  
54 emergency rules adopted under this section are effective for the  
55 length of the exemption period and may be renewed during  
56 pendency of procedures to adopt permanent rules addressing the  
57 subject of the emergency rules.

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