

By the Committees on Finance and Tax; and Commerce and Tourism;
and Senator Stewart

593-03124-24

202458c2

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.

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

13
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 for the use of the
21 rider, which is equipped to be propelled by an electric motor
22 and which weighs less than 75 pounds, is less than 2 feet wide,
23 and is designed for a maximum speed of less than 35 miles per
24 hour.

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

29 (2) The tax levied under chapter 212, Florida Statutes, may

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30 not be collected during the period from August 1, 2024, through
31 September 14, 2024, and November 1, 2024, through December 15,
32 2024, on the retail sale of:

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

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

36 (c) The following protective clothing and equipment:

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

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

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

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

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

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

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