

1 A bill to be entitled
 2 An act relating to impact-resistant opening
 3 protection; amending s. 212.08, F.S.; exempting the
 4 sale of certain impact-resistant items from specified
 5 taxes; providing an effective date.

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 7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Paragraph (vvv) is added to subsection (7) of
 10 section 212.08, Florida Statutes, to read:

11 212.08 Sales, rental, use, consumption, distribution, and
 12 storage tax; specified exemptions.—The sale at retail, the
 13 rental, the use, the consumption, the distribution, and the
 14 storage to be used or consumed in this state of the following
 15 are hereby specifically exempt from the tax imposed by this
 16 chapter.

17 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 18 entity by this chapter do not inure to any transaction that is
 19 otherwise taxable under this chapter when payment is made by a
 20 representative or employee of the entity by any means,
 21 including, but not limited to, cash, check, or credit card, even
 22 when that representative or employee is subsequently reimbursed
 23 by the entity. In addition, exemptions provided to any entity by
 24 this subsection do not inure to any transaction that is
 25 otherwise taxable under this chapter unless the entity has

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26 | obtained a sales tax exemption certificate from the department
27 | or the entity obtains or provides other documentation as
28 | required by the department. Eligible purchases or leases made
29 | with such a certificate must be in strict compliance with this
30 | subsection and departmental rules, and any person who makes an
31 | exempt purchase with a certificate that is not in strict
32 | compliance with this subsection and the rules is liable for and
33 | shall pay the tax. The department may adopt rules to administer
34 | this subsection.

35 | (vvv) Impact-resistant opening protection.—The sale of an
36 | impact-resistant door, impact-resistant window, or impact-
37 | resistant garage door is exempt from the tax imposed by this
38 | chapter. This paragraph is repealed June 30, 2026.

39 | Section 2. This act shall take effect July 1, 2024.