

By Senator Boyd

20-00876-24

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1                   A bill to be entitled  
2           An act relating to taxation; exempting from sales and  
3           use tax the retail sale of impact-resistant windows,  
4           impact-resistant doors, and impact-resistant garage  
5           doors during a specified timeframe; authorizing the  
6           Department of Revenue to adopt emergency rules;  
7           providing an effective date.

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

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11           Section 1. (1) The tax levied under chapter 212, Florida  
12 Statutes, may not be collected during the period from July 1,  
13 2024, through June 30, 2026, on the retail sale of impact-  
14 resistant windows, impact-resistant doors, and impact-resistant  
15 garage doors.

16           (2) The Department of Revenue is authorized, and all  
17 conditions are deemed met, to adopt emergency rules pursuant to  
18 s. 120.54(4), Florida Statutes, for the purpose of implementing  
19 this section.

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