

By Senator DiCeglie

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1 A bill to be entitled
 2 An act relating to taxation of home hardening;
 3 amending s. 212.08, F.S.; defining terms; exempting
 4 from sales and use tax impact-resistant doors, garage
 5 doors, and windows during a specified month;
 6 specifying qualifications for the exemption; providing
 7 construction; providing a presumption; amending s.
 8 212.20, F.S.; specifying the distribution of certain
 9 tax revenue proceeds; amending s. 213.053, F.S.;
 10 conforming a cross-reference; authorizing the
 11 Department of Revenue to adopt emergency rules;
 12 providing for the renewal of such rules; providing
 13 effective dates.

14
 15 Be It Enacted by the Legislature of the State of Florida:

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 17 Section 1. Present subsection (19) of section 212.08,
 18 Florida Statutes, is redesignated as subsection (20), and a new
 19 subsection (19) is added to that section, to read:

20 212.08 Sales, rental, use, consumption, distribution, and
 21 storage tax; specified exemptions.—The sale at retail, the
 22 rental, the use, the consumption, the distribution, and the
 23 storage to be used or consumed in this state of the following
 24 are hereby specifically exempt from the tax imposed by this
 25 chapter.

26 (19) EXEMPTIONS; IMPACT-RESISTANT DOORS, GARAGE DOORS, AND
 27 WINDOWS.—

28 (a) For purposes of this subsection, the term:

29 1. "Glazing system" or "door system" includes a window or

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30 door frame, respectively, and the attachment hardware used for
31 installation of such frame, when such frame and attachment
32 hardware are purchased as part of the same sale, with the intent
33 to install it in compliance with prescribed engineering
34 requirements.

35 2. "Impact-resistant door" means an exterior door system
36 designed to resist wind and wind-borne debris forces which is
37 rated for impact resistance and wind pressure in accordance with
38 any of the following most recent sets of test methods,
39 standards, and specifications:

- 40 a. ASTM International E1886 and E1996;
41 b. American Architectural Manufacturers Association 506; or
42 c. Florida Building Code Testing Application Standards TAS
43 201, TAS 202, and TAS 203.

44 3. "Impact-resistant garage door" means a garage door
45 system designed to resist wind and wind-borne debris forces
46 which is rated for impact resistance wind pressure in accordance
47 with any of the following most recent sets of test methods,
48 standards, and specifications:

- 49 a. ASTM International E1886 and E1996;
50 b. American Architectural Manufacturers Association 506;
51 c. Florida Building Code Testing Application Standards TAS
52 201, TAS 202, TAS 203; or
53 d. ANSI/DASMA 115.

54 4. "Impact-resistant window" means a window that is
55 laminated or has been treated with a polycarbonate glazing
56 system designed to resist wind and wind-borne debris forces
57 which is rated for impact resistance and wind pressure in
58 accordance with any of the following most recent sets of test

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59 methods, standards, and specifications:

60 a. ASTM International E1886 and E1996;

61 b. American Architectural Manufacturers Association 506; or

62 c. Florida Building Code Testing Application Standards TAS
63 201, TAS 202, and TAS 203.

64 (b) Impact-resistant doors, impact-resistant garage doors,
65 and impact-resistant windows sold at retail during the month of
66 February are exempt from the sales and use tax imposed by this
67 chapter. To qualify for the exemption, the retail sale of the
68 product must occur within the exemption period specified in this
69 paragraph. A sale is considered to take place when the purchaser
70 gains the right to possession of the product. Absent
71 documentation to the contrary, this right is presumed to arise
72 at the time of payment.

73 Section 2. Effective on the same date that SB 1466, 2025
74 Regular Session, or similar legislation takes effect, if such
75 legislation is adopted in the same legislative session or an
76 extension thereof and becomes a law, subsection (6) of section
77 212.20, Florida Statutes, is amended to read:

78 212.20 Funds collected, disposition; additional powers of
79 department; operational expense; refund of taxes adjudicated
80 unconstitutionally collected.—

81 (6) Distribution of all proceeds under this chapter and ss.
82 202.18(1)(b) and (2)(b), ~~and~~ 203.01(1)(a)3., and 215.55861 is as
83 follows:

84 (a) Proceeds from the convention development taxes
85 authorized under s. 212.0305 shall be reallocated to the
86 Convention Development Tax Clearing Trust Fund.

87 (b) Proceeds from discretionary sales surtaxes imposed

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88 pursuant to ss. 212.054 and 212.055 shall be reallocated to the
89 Discretionary Sales Surtax Clearing Trust Fund.

90 (c)1. Proceeds from the fees imposed under ss.
91 212.05(1)(h)3. and 212.18(3) shall remain with the General
92 Revenue Fund.

93 2. The portion of the proceeds which constitutes gross
94 receipts tax imposed pursuant to s. 203.01(1)(a)3. shall be
95 deposited as provided by law and in accordance with s. 9, Art.
96 XII of the State Constitution.

97 (d) The proceeds of all other taxes and fees imposed
98 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
99 and (2)(b) shall be distributed as follows:

100 1. In any fiscal year, the greater of \$500 million, minus
101 an amount equal to 4.6 percent of the proceeds of the taxes
102 collected pursuant to chapter 201, or 5.2 percent of all other
103 taxes and fees imposed pursuant to this chapter or remitted
104 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in
105 monthly installments into the General Revenue Fund.

106 2. After the distribution under subparagraph 1., 8.9744
107 percent of the amount remitted by a sales tax dealer located
108 within a participating county pursuant to s. 218.61 shall be
109 transferred into the Local Government Half-cent Sales Tax
110 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
111 transferred shall be reduced by 0.1 percent, and the department
112 shall distribute this amount to the Public Employees Relations
113 Commission Trust Fund less \$5,000 each month, which shall be
114 added to the amount calculated in subparagraph 3. and
115 distributed accordingly.

116 3. After the distribution under subparagraphs 1. and 2.,

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117 0.0966 percent shall be transferred to the Local Government
118 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant
119 to s. 218.65.

120 4. After the distributions under subparagraphs 1., 2., and
121 3., 2.0810 percent of the available proceeds shall be
122 transferred monthly to the Revenue Sharing Trust Fund for
123 Counties pursuant to s. 218.215.

124 5. After the distributions under subparagraphs 1., 2., and
125 3., 1.3653 percent of the available proceeds shall be
126 transferred monthly to the Revenue Sharing Trust Fund for
127 Municipalities pursuant to s. 218.215. If the total revenue to
128 be distributed pursuant to this subparagraph is at least as
129 great as the amount due from the Revenue Sharing Trust Fund for
130 Municipalities and the former Municipal Financial Assistance
131 Trust Fund in state fiscal year 1999-2000, no municipality shall
132 receive less than the amount due from the Revenue Sharing Trust
133 Fund for Municipalities and the former Municipal Financial
134 Assistance Trust Fund in state fiscal year 1999-2000. If the
135 total proceeds to be distributed are less than the amount
136 received in combination from the Revenue Sharing Trust Fund for
137 Municipalities and the former Municipal Financial Assistance
138 Trust Fund in state fiscal year 1999-2000, each municipality
139 shall receive an amount proportionate to the amount it was due
140 in state fiscal year 1999-2000.

141 6. Of the remaining proceeds:

142 a. In each fiscal year, the sum of \$29,915,500 shall be
143 divided into as many equal parts as there are counties in the
144 state, and one part shall be distributed to each county. The
145 distribution among the several counties must begin each fiscal

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146 year on or before January 5th and continue monthly for a total
147 of 4 months. If a local or special law required that any moneys
148 accruing to a county in fiscal year 1999-2000 under the then-
149 existing provisions of s. 550.135 be paid directly to the
150 district school board, special district, or a municipal
151 government, such payment must continue until the local or
152 special law is amended or repealed. The state covenants with
153 holders of bonds or other instruments of indebtedness issued by
154 local governments, special districts, or district school boards
155 before July 1, 2000, that it is not the intent of this
156 subparagraph to adversely affect the rights of those holders or
157 relieve local governments, special districts, or district school
158 boards of the duty to meet their obligations as a result of
159 previous pledges or assignments or trusts entered into which
160 obligated funds received from the distribution to county
161 governments under then-existing s. 550.135. This distribution
162 specifically is in lieu of funds distributed under s. 550.135
163 before July 1, 2000.

164 b. The department shall distribute \$166,667 monthly to each
165 applicant certified as a facility for a new or retained
166 professional sports franchise pursuant to s. 288.1162. Up to
167 \$41,667 shall be distributed monthly by the department to each
168 certified applicant as defined in s. 288.11621 for a facility
169 for a spring training franchise. However, not more than \$416,670
170 may be distributed monthly in the aggregate to all certified
171 applicants for facilities for spring training franchises.
172 Distributions begin 60 days after such certification and
173 continue for not more than 30 years, except as otherwise
174 provided in s. 288.11621. A certified applicant identified in

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175 this sub-subparagraph may not receive more in distributions than
176 expended by the applicant for the public purposes provided in s.
177 288.1162(5) or s. 288.11621(3).

178 c. The department shall distribute up to \$83,333 monthly to
179 each certified applicant as defined in s. 288.11631 for a
180 facility used by a single spring training franchise, or up to
181 \$166,667 monthly to each certified applicant as defined in s.
182 288.11631 for a facility used by more than one spring training
183 franchise. Monthly distributions begin 60 days after such
184 certification or July 1, 2016, whichever is later, and continue
185 for not more than 20 years to each certified applicant as
186 defined in s. 288.11631 for a facility used by a single spring
187 training franchise or not more than 25 years to each certified
188 applicant as defined in s. 288.11631 for a facility used by more
189 than one spring training franchise. A certified applicant
190 identified in this sub-subparagraph may not receive more in
191 distributions than expended by the applicant for the public
192 purposes provided in s. 288.11631(3).

193 d. The department shall distribute \$15,333 monthly to the
194 State Transportation Trust Fund.

195 e.(I) On or before July 25, 2021, August 25, 2021, and
196 September 25, 2021, the department shall distribute \$324,533,334
197 in each of those months to the Unemployment Compensation Trust
198 Fund, less an adjustment for refunds issued from the General
199 Revenue Fund pursuant to s. 443.131(3)(e)3. before making the
200 distribution. The adjustments made by the department to the
201 total distributions shall be equal to the total refunds made
202 pursuant to s. 443.131(3)(e)3. If the amount of refunds to be
203 subtracted from any single distribution exceeds the

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204 distribution, the department may not make that distribution and
205 must subtract the remaining balance from the next distribution.

206 (II) Beginning July 2022, and on or before the 25th day of
207 each month, the department shall distribute \$90 million monthly
208 to the Unemployment Compensation Trust Fund.

209 (III) If the ending balance of the Unemployment
210 Compensation Trust Fund exceeds \$4,071,519,600 on the last day
211 of any month, as determined from United States Department of the
212 Treasury data, the Office of Economic and Demographic Research
213 shall certify to the department that the ending balance of the
214 trust fund exceeds such amount.

215 (IV) This sub-subparagraph is repealed, and the department
216 shall end monthly distributions under sub-sub-subparagraph (II),
217 on the date the department receives certification under sub-sub-
218 subparagraph (III).

219 f. Beginning July 1, 2023, in each fiscal year, the
220 department shall distribute \$27.5 million to the Florida
221 Agricultural Promotional Campaign Trust Fund under s. 571.26,
222 for further distribution in accordance with s. 571.265.

223 7. All other proceeds must remain in the General Revenue
224 Fund.

225 Section 3. Subsection (25) of section 213.053, Florida
226 Statutes, is amended to read:

227 213.053 Confidentiality and information sharing.—

228 (25) The department may make available to the Department of
229 Agriculture and Consumer Services, exclusively for official
230 purposes, information for the purposes of administering or
231 issuing the Florida farm TEAM card pursuant to s. 212.08(20) ~~s.~~
232 ~~212.08(19)~~.

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233 Section 4. The Department of Revenue may, and all
234 conditions are deemed met to, adopt emergency rules pursuant to
235 s. 120.54(4), Florida Statutes, for the purpose of implementing
236 s. 212.08(19), Florida Statutes, as created by this act.
237 Notwithstanding any other law, emergency rules adopted pursuant
238 to this are effective for 6 months after adoption and may be
239 renewed during the pendency of procedures to adopt permanent
240 rules addressing the subject of the emergency rules.

241 Section 5. Except as otherwise expressly provided in this
242 act, this act shall take effect upon becoming a law.