

1 A bill to be entitled
2 An act relating to sales tax exemption for home
3 hardening products; amending s. 212.08, F.S.; defining
4 terms; exempting from sales and use tax impact-
5 resistant doors, garage doors, and windows; providing
6 an effective date.

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

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10 **Section 1. Paragraph (ffff) is added to subsection (7) of**
11 **section 212.08, Florida Statutes, to read:**

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

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

otherwise taxable under this chapter unless the entity has obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as required by the department. Eligible purchases or leases made with such a certificate must be in strict compliance with this subsection and departmental rules, and any person who makes an exempt purchase with a certificate that is not in strict compliance with this subsection and the rules is liable for and shall pay the tax. The department may adopt rules to administer this subsection.

(ffff) Home hardening products.-

1. For purposes of this paragraph, the term:

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

(I) ASTM International E1886 and E1996;

(II) American Architectural Manufacturers Association 506;

or

(III) Florida Building Code Testing Application Standards TAS 201, TAS 202, and TAS 203.

b. "Impact-resistant garage door" means a garage door system designed to resist wind and wind-borne debris forces which is rated for impact resistance and wind pressure in

51 accordance with any of the following most recent sets of test
52 methods, standards, and specifications:

53 (I) ASTM International E1886 and E1996;

54 (II) American Architectural Manufacturers Association 506;

55 (III) Florida Building Code Testing Application Standards
56 TAS 201, TAS 202, TAS 203; or

57 (IV) ANSI/DASMA 115.

58 c. "Impact-resistant window" means a window that is
59 laminated or has been treated with a polycarbonate glazing
60 system designed to resist wind and wind-borne debris forces
61 which is rated for impact resistance and wind pressure in
62 accordance with any of the following most recent sets of test
63 methods, standards, and specifications:

64 (I) ASTM International E1886 and E1996;

65 (II) American Architectural Manufacturers Association 506;

66 or

67 (III) Florida Building Code Testing Application Standards
68 TAS 201, TAS 202, and TAS 203.

69 2. Impact-resistant doors, impact-resistant garage doors,
70 and impact-resistant windows are exempt from the tax imposed by
71 this chapter.

72 **Section 2.** This act shall take effect July 1, 2026.