

By Senator Osgood

32-00283A-26

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1                   A bill to be entitled  
2       An act relating to home hardening products; amending  
3       s. 212.08, F.S.; defining terms; exempting from sales  
4       and use tax impact-resistant doors, garage doors, and  
5       windows; 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 (ffff) 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  
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

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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 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;

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

(IV) ANSI/DASMA 115.

c. "Impact-resistant window" means a window that is laminated or has been treated with a polycarbonate glazing

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59 system designed to resist wind and wind-borne debris forces  
60 which is rated for impact resistance and wind pressure in  
61 accordance with any of the following most recent sets of test  
62 methods, standards, and specifications:

63 (I) ASTM International E1886 and E1996;

64 (II) American Architectural Manufacturers Association 506;

65 or

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

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

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