

By the Committee on Community Affairs; and Senators Osgood and Berman

578-01202-26

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A bill to be entitled

An act relating to home hardening products; defining terms; providing a sales tax exemption for home hardening products used on eligible residential property; specifying a limitation on exemptions; requiring property owners to submit an application to the Department of Revenue in order to be eligible; specifying information required to be included in such applications; providing that property owners may submit an application for only one residential property; requiring that refund applications be submitted within a specified timeframe; providing requirements for the department in issuing refunds; authorizing the department to adopt emergency rules; specifying the timeframe such rules are effective; authorizing the renewal of such rules; providing an effective date.

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

Section 1. Home hardening products; sales tax refund.-

(1) As used in this section, the term:

(a) "Department" means the Department of Revenue.

(b) "Eligible residential property" means a residential property with a site-built dwelling for which a homestead exemption has been granted under s. 196.031, Florida Statutes, and which has a just value of \$700,000 or less.

(c) "Home hardening product" means an impact-resistant door, an impact-resistant garage door, or an impact-resistant

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30 window.

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

- 36 1. ASTM International E1886 and E1996;  
37 2. American Architectural Manufacturers Association 506; or  
38 3. Florida Building Code Testing Application Standard TAS  
39 201, TAS 202, and TAS 203.

40 (e) "Impact-resistant garage door" means a garage door  
41 system designed to resist wind and wind-borne debris forces  
42 which is rated for impact resistance and wind pressure in  
43 accordance with any of the following most recent sets of test  
44 methods, standards, and specifications:

- 45 1. ASTM International E1886 and E1996;  
46 2. American Architectural Manufacturers Association 506;  
47 3. Florida Building Code Testing Application Standard TAS  
48 201, TAS 202, TAS 203; or  
49 4. ANSI/DASMA 115.

50 (f) "Impact-resistant window" means a window that is  
51 laminated or has been treated with a polycarbonate glazing  
52 system designed to resist wind and wind-borne debris forces  
53 which is rated for impact resistance and wind pressure in  
54 accordance with any of the following most recent sets of test  
55 methods, standards, and specifications:

- 56 1. ASTM International E1886 and E1996;  
57 2. American Architectural Manufacturers Association 506; or  
58 3. Florida Building Code Testing Application Standard TAS

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201, TAS 202, and TAS 203.

(g) "Owner" means a person who holds the legal title to an eligible residential property.

(h) "Purchase period" means retail purchases made during the period of July 1, 2026, through June 30, 2028.

(i) "Site-built dwelling" means a dwelling constructed at its permanent location. Site-built dwellings do not include mobile homes, manufactured homes, trailers, or any home or trailer that may be titled or registered in accordance with chapter 319, Florida Statutes, or chapter 320, Florida Statutes.

(2) Home hardening products used on eligible residential property are exempt from the tax imposed by chapter 212, Florida Statutes, upon an affirmative showing to the satisfaction of the department that the requirements of this section have been met, in an amount up to \$500 per eligible residential property for purchases made during the purchase period. This exemption inures to the owner through a refund of previously paid taxes. To be eligible to receive a refund, an owner must submit an application to the department on a form approved by the department which includes all of the following:

(a) The name and address of the owner claiming the refund.

(b) The address and assessment roll parcel number of the eligible residential property for which a refund of previously paid taxes is being sought.

(c) A sworn statement, submitted under penalty of perjury, from the owner which specifies the actual cost of the exempt home hardening products, the amount of sales tax paid in this state on the exempt home hardening products, and that the property is an eligible residential property. Copies of receipts

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88 evidencing payment of sales tax must be attached to the form.

89 (3) The owner may submit an application for only one  
90 eligible residential property.

91 (4) The owner must submit the refund application to the  
92 department between July 1, 2026, and June 30, 2028. Within 30  
93 business days after receipt of the refund application, the  
94 department must determine if the application meets the  
95 requirements of this section. The department must issue a refund  
96 within 30 business days after it formally approves the  
97 application.

98 (5) The department is authorized, and all conditions are  
99 deemed met, to adopt emergency rules pursuant to s. 120.54(4),  
100 Florida Statutes, for the purpose of implementing this section.  
101 Notwithstanding any other law, emergency rules adopted under  
102 this subsection are effective for the length of the exemption  
103 period and may be renewed during the pendency of procedures to  
104 adopt permanent rules addressing the subject of the emergency  
105 rules.

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