HB 1365 2011

A bill to be entitled

An act relating to the tax on sales, use, and other transactions; specifying a period each year during which sales of certain energy-efficient products are exempt from the tax; providing definitions; providing exceptions; authorizing the Department of Revenue to adopt rules; providing an appropriation; providing an effective date.

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

- Section 1. The tax levied under chapter 212, Florida
 Statutes, may not be collected on the sale of:
- (1) (a) Energy-efficient products with a sales price of \$1,500 or less per product purchased for noncommercial home or personal use during the 4-day period beginning at 12:01 a.m. on the first Thursday in October each year.
- (b) As used in this subsection, the term "energy-efficient product" means any dishwasher, clothes washer, air conditioner, ceiling fan, fluorescent light bulb, dehumidifier, programmable thermostat, refrigerator, door, or window the energy efficiency of which has been designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each such agency's energy-saving efficiency requirements or has been designated as meeting or exceeding such requirements under each such agency's Energy Star Program.
- (2) This section does not apply to rentals; to purchases for trade, business, or resale; or to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida

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Statutes, within a public lodging establishment as defined in s.

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30	509.013(4), Florida Statutes, or within an airport as defined in
31	s. 330.27(2), Florida Statutes.
32	(3) Notwithstanding chapter 120, Florida Statutes, the
33	Department of Revenue may adopt rules to carry out this section.
34	Section 2. For the 2011-2012 fiscal year, the sum of
35	\$XXX,XXX is appropriated from the General Revenue Fund to the
36	Department of Revenue for purposes of administering section 1.
37	Section 3. This act shall take effect July 1, 2011.