

By the Committee on Commerce and Tourism; and Senator Bean

577-02111-17

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1                   A bill to be entitled  
2           An act relating to a disaster preparedness tax  
3           exemption; providing a sales and use tax exemption for  
4           certain tangible personal property related to disaster  
5           preparedness during a specified period; providing  
6           exceptions to the exemption; authorizing the  
7           Department of Revenue to adopt emergency rules to  
8           implement the exemption; providing an expiration date;  
9           providing an appropriation; providing an effective  
10          date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14           Section 1. Disaster preparedness tax exemption.-

15           (1) The tax levied under chapter 212, Florida Statutes, may  
16 not be collected during the period from 12:01 a.m. on May 30,  
17 2017, through 11:59 p.m. on June 5, 2017, on the sale of any of  
18 the following:

19           (a) A portable self-powered light source selling for \$20 or  
20 less.

21           (b) A portable self-powered radio, two-way radio, or  
22 weather band radio selling for \$75 or less.

23           (c) A tarpaulin or other flexible waterproof sheeting  
24 selling for \$50 or less.

25           (d) An item typically sold or advertised as a ground anchor  
26 system or tie-down kit selling for \$50 or less.

27           (e) A gas or diesel fuel tank selling for \$25 or less.

28           (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt,  
29 or 9-volt batteries, excluding automobile and boat batteries,

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30 selling for \$30 or less.

31 (g) A cellular telephone battery selling for \$60 or less.

32 (h) A cellular telephone charger selling for \$40 or less.

33 (i) A nonelectric food storage cooler selling for \$30 or  
34 less.

35 (j) A portable generator that is used to provide light,  
36 support communications, or preserve food during a power outage  
37 and selling for \$1,000 or less.

38 (k) A storm shutter device selling for \$200 or less. As  
39 used in this paragraph, the term "storm shutter device" means a  
40 material or product manufactured, rated, and marketed  
41 specifically for the purpose of preventing window damage from  
42 storms.

43 (l) A carbon monoxide detector selling for \$75 or less.

44 (m) Reusable ice selling for \$10 or less.

45 (n) A single product consisting of two or more of the items  
46 listed in paragraphs (a)-(m) and selling for \$75 or less.

47 (o) A personal locator beacon selling for \$600 or less.

48 (p) An emergency position-indicating radio beacon selling  
49 for \$1,500 or less.

50 (q) An external portable computer drive for data backup and  
51 recovery and selling for \$200 or less.

52 (r) An inverter, inverter/charger, or uninterruptible power  
53 supply system selling for \$200 or less.

54 (2) The tax exemption provided in this section does not  
55 apply to sales within a public lodging establishment as defined  
56 in s. 509.013(4), Florida Statutes, a theme park or  
57 entertainment complex as defined in s. 509.013(9), Florida  
58 Statutes, or an airport as defined in s. 330.27(2), Florida

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59 Statutes.

60 (3) The Department of Revenue may, and all conditions are  
61 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
62 and 120.54, Florida Statutes, to implement this section.

63 (4) This section expires September 30, 2017.

64 Section 2. For the 2016-2017 fiscal year, the sum of  
65 \$290,580 in nonrecurring funds is appropriated from the General  
66 Revenue Fund to the Department of Revenue to administer the tax  
67 exemption for the purchase of tangible personal property  
68 relating to disaster preparedness specified under this act.

69 Section 3. This act shall take effect upon becoming a law.