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576-02117-18

Proposed Committee Substitute by the Committee on Appropriations  
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to tax exemptions; creating s. 201.25, F.S.; providing exemptions from excise taxes on documents for certain loans made by the Florida Small Business Emergency Bridge Loan Program and the Agricultural Economic Development Program; providing a sales and use tax exemption during specified periods for certain tangible personal property related to disaster preparedness; providing exceptions to the exemption; authorizing the Department of Revenue to adopt emergency rules; providing an appropriation; providing an effective date.

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

Section 1. Section 201.25, Florida Statutes, is created to read:

201.25 Tax exemptions for certain loans.—There shall be exempt from all taxes imposed by this chapter:

(1) Any loan made by the Florida Small Business Emergency Bridge Loan Program in response to a disaster that results in a state of emergency declared by executive order or proclamation of the Governor pursuant to s. 252.36.

(2) Any loan made by the Agricultural Economic Development Program pursuant to s. 570.82.

Section 2. Disaster preparedness tax exemption.—

(1) The tax levied under chapter 212, Florida Statutes, may



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28 not be collected during the period from 12:01 a.m. on June 1,  
29 2018, through 11:59 p.m. on June 7, 2018, and from 12:01 a.m. on  
30 July 6, 2018, through 11:59 p.m. on July 12, 2018, on the sale  
31 of any of the following:

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

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

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

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

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

41 (f) A package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt,  
42 or 9-volt batteries, excluding automobile and boat batteries,  
43 selling for \$30 or less.

44 (g) A portable power bank intended to be used to charge  
45 cellular telephones and other small electronic devices and  
46 selling for \$75 or less.

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

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

50 (j) A carbon monoxide detector selling for \$75 or less.

51 (k) Reusable ice selling for \$10 or less.

52 (l) A single product consisting of two or more of the items  
53 listed in paragraphs (a)-(k) and selling for \$75 or less.

54 (m) A portable generator that is used to provide light,  
55 support communications, or preserve food during a power outage  
56 and selling for \$1,000 or less.



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57 (n) A standby generator intended to be permanently affixed  
58 to real property and selling for \$5,000 or less.

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

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

62 (2) The tax exemption provided in this section does not  
63 apply to sales within a public lodging establishment as defined  
64 in s. 509.013(4), Florida Statutes, a theme park or  
65 entertainment complex as defined in s. 509.013(9), Florida  
66 Statutes, or an airport as defined in s. 330.27(2), Florida  
67 Statutes.

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

71 Section 3. For the 2017-2018 fiscal year, the sum of  
72 \$70,072 in nonrecurring funds is appropriated from the General  
73 Revenue Fund to the Department of Revenue to administer the tax  
74 exemption for the purchase of tangible personal property  
75 relating to disaster preparedness specified under this act.

76 Section 4. This act shall take effect upon becoming a law.