

By the Committees on Appropriations; and Finance and Tax; and
Senator Gruters

576-04282-20

2020524c2

1 A bill to be entitled
2 An act relating to a sales tax holiday for disaster
3 preparedness supplies; providing exemptions from the
4 sales and use tax for specified disaster preparedness
5 supplies during a specified timeframe; providing
6 applicability for certain exemptions; defining the
7 term "impact-resistant"; requiring purchasers of
8 certain items to furnish a specified affidavit and
9 information to the selling dealer; providing a
10 criminal penalty for furnishing a false affidavit with
11 certain intent; specifying locations where the
12 exemptions do not apply; authorizing the Department of
13 Revenue to adopt emergency rules; providing an
14 appropriation; providing an effective date.

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

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18 Section 1. Disaster preparedness supplies; sales tax
19 holiday.—

20 (1) The tax levied under chapter 212, Florida Statutes, may
21 not be collected during the period from 12:01 a.m. on May 29,
22 2020, through 11:59 p.m. on June 15, 2020, on the sale of:

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

25 (b) A portable self-powered radio, two-way radio, or
26 weather-band radio selling for \$50 or less.

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

29 (d) An item normally sold as, or generally advertised as, a

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30 ground anchor system or tie-down kit selling for \$50 or less.

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

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

35 (g) A nonelectric food storage cooler selling for \$30 or
36 less.

37 (h) A portable generator used to provide light or
38 communications or preserve food in the event of a power outage
39 selling for \$750 or less.

40 (i) Reusable ice selling for \$10 or less.

41 (j) Impact-resistant windows, when sold in units of 20 or
42 fewer.

43 (k) Impact-resistant doors and impact-resistant garage
44 doors, when sold in units of 10 or fewer.

45
46 The exemptions under paragraphs (j) and (k) apply to purchases
47 made by an owner of residential real property where the impact-
48 resistant windows, impact-resistant doors, or impact-resistant
49 garage doors will be installed. For the purposes of this
50 section, the term "impact-resistant" means that the window,
51 door, or garage door complies with the standards for protection
52 of openings and for windborne debris protection in the Florida
53 Building Code, 6th Edition (2017) Residential, or in the Florida
54 Building Code, 6th Edition (2017) Building. The purchaser must
55 furnish to the selling dealer an affidavit stating that the
56 impact-resistant windows, impact-resistant doors, or impact-
57 resistant garage doors to be exempted are for the exclusive use
58 designated herein and must include the name of the owner making

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59 the purchase and the address of the residential real property
60 where the items will be installed. Any person furnishing a false
61 affidavit to such effect for the purpose of evading payment of
62 any tax imposed under chapter 212, Florida Statutes, is subject
63 to the penalties set forth in s. 212.085, Florida Statutes, and
64 as otherwise provided by law.

65 (2) The tax exemptions provided in this section do not
66 apply to sales within a theme park or entertainment complex as
67 defined in s. 509.013(9), Florida Statutes, within a public
68 lodging establishment as defined in s. 509.013(4), Florida
69 Statutes, or within an airport as defined in s. 330.27(2),
70 Florida Statutes.

71 (3) The Department of Revenue may, and all conditions are
72 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
73 Florida Statutes, for the purpose of implementing this section.
74 Notwithstanding any other law, emergency rules adopted pursuant
75 to this subsection are effective for 6 months after adoption and
76 may be renewed during the pendency of procedures to adopt
77 permanent rules addressing the subject of the emergency rule.

78 Section 2. For the 2019-2020 fiscal year, the sum of
79 \$70,072 in nonrecurring funds is appropriated from the General
80 Revenue Fund to the Department of Revenue for the purpose of
81 implementing this act. Funds remaining unexpended or
82 unencumbered from this appropriation as of June 30, 2020, shall
83 revert and be reappropriated for the same purpose in the 2020-
84 2021 fiscal year.

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