

By Senator Gruters

23-00593A-22

2022808__

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 specified timeframes; 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 effective date.

15
16 Be It Enacted by the Legislature of the State of Florida:

17
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 June 2,
22 2022, through 11:59 p.m. on June 6, 2022, and from 12:01 a.m. on
23 September 8, 2022, through 11:59 p.m. on September 12, 2022, on
24 the sale of:

25 (a) A portable self-powered light source selling for \$40 or
26 less.

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

29 (c) A tarpaulin or other flexible waterproof sheeting

23-00593A-22

2022808__

30 selling for \$100 or less.

31 (d) An item normally sold as, or generally advertised as, a
32 ground anchor system or tie-down kit selling for \$100 or less.

33 (e) A gas or diesel fuel tank selling for \$50 or less.

34 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,
35 or 9-volt batteries, excluding automobile and boat batteries,
36 selling for \$50 or less.

37 (g) A nonelectric food storage cooler selling for \$60 or
38 less.

39 (h) A portable generator used to provide light or
40 communications or preserve food in the event of a power outage
41 selling for \$1,000 or less.

42 (i) Reusable ice selling for \$20 or less.

43 (j) A portable power bank selling for \$60 or less.

44 (k) Chainsaws selling for \$150 or less. Chainsaw parts and
45 chainsaw lubricants selling for \$30 or less.

46 (l) First aid kits selling for \$40 or less.

47 (m) Fire extinguishers selling for \$50 or less.

48 (n) Impact-resistant windows, when sold in units of 20 or
49 fewer.

50 (o) Impact-resistant doors and impact-resistant garage
51 doors, when sold in units of 10 or fewer.

52
53 The exemptions under paragraphs (n) and (o) apply to purchases
54 made by an owner of residential real property where the impact-
55 resistant windows, impact-resistant doors, or impact-resistant
56 garage doors will be installed. For the purposes of this
57 section, the term "impact-resistant" means that the window,
58 door, or garage door complies with the standards for protection

23-00593A-22

2022808__

59 of openings and for windborne debris protection in the Florida
60 Building Code, 7th Edition (2020) Residential, or in the Florida
61 Building Code, 7th Edition (2020) Building. The purchaser must
62 furnish to the selling dealer an affidavit stating that the
63 impact-resistant windows, impact-resistant doors, or impact-
64 resistant garage doors to be exempted are for the exclusive use
65 designated herein and must include the name of the owner making
66 the purchase and the address of the residential real property
67 where the items will be installed. Any person furnishing a false
68 affidavit to such effect for the purpose of evading payment of
69 any tax imposed under chapter 212, Florida Statutes, is subject
70 to the penalties set forth in s. 212.085, Florida Statutes, and
71 as otherwise provided by law.

72 (2) The tax exemptions provided in this section do not
73 apply to sales within a theme park or entertainment complex as
74 defined in s. 509.013(9), Florida Statutes, within a public
75 lodging establishment as defined in s. 509.013(4), Florida
76 Statutes, or within an airport as defined in s. 330.27(2),
77 Florida Statutes.

78 (3) The Department of Revenue may, and all conditions are
79 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
80 Florida Statutes, for the purpose of implementing this section.
81 Notwithstanding any other law, emergency rules adopted pursuant
82 to this subsection are effective for 6 months after adoption and
83 may be renewed during the pendency of procedures to adopt
84 permanent rules addressing the subject of the emergency rules.

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