

26 electric bicycle or electric scooter which incorporates padding
 27 to protect from or mitigate injury.

28 (2) The tax levied under chapter 212, Florida Statutes,
 29 may not be collected during the period from May 1, 2024, through
 30 May 31, 2024, on the retail sale of:

31 (a) An electric bicycle with a sales price of \$1,750 or
 32 less.

33 (b) An electric scooter with a sales price of \$500 or
 34 less.

35 (c) The following protective clothing and equipment:

36 1. A helmet with a sales price of \$150 or less.

37 2. Knee pads with a sales price of \$50 or less.

38 3. Elbow pads with a sales price of \$50 or less.

39 (3) For purposes of this section, the term "retail sale"
 40 excludes leases and rentals.

41 (4) The Department of Revenue is authorized, and all
 42 conditions are deemed met, to adopt emergency rules pursuant to
 43 s. 120.54(4), Florida Statutes, for the purpose of implementing
 44 this act.

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