CS/HB 475

| 1 | A bill to be entitled |
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| 2 | An act relating to a temporary sales tax exemption for |
| 3 | items related to electric transportation; defining the |
| 4 | terms "electric bicycle," "electric scooter," and |
| 5 | "protective clothing and equipment"; providing a sales |
| 6 | tax exemption during a specified period on the retail |
| 7 | sale of certain electric bicycles, electric scooters, |
| 8 | and protective clothing and equipment; providing |
| 9 | applicability; authorizing the Department of Revenue |
| 10 | to adopt emergency rules; providing an effective date. |
| 11 | |
| 12 | Be It Enacted by the Legislature of the State of Florida: |
| 13 | |
| 14 | Section 1. Electric bicycles, electric scooters, and |
| 15 | protective clothing and equipment; sales tax holiday |
| 16 | (1) For the purposes of this section, the term: |
| 17 | (a) "Electric bicycle" has the same meaning as in s. |
| 18 | 316.003, Florida Statutes. |
| 19 | (b) "Electric scooter" means a vehicle having two or fewer |
| 20 | wheels, with or without a seat or saddle, which is equipped to |
| 21 | be propelled by a motor and which weighs less than 75 pounds, is |
| 22 | less than 2 feet wide, and is designed for a maximum speed of |
| 23 | less than 35 miles per hour. |
| 24 | (c) "Protective clothing and equipment" means apparel |
| 25 | designed and intended for use during the operation of an |
| | Dage 1 of 2 |
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CODING: Words stricken are deletions; words underlined are additions.

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| 26 | electric bicycle or electric scooter which incorporates padding |
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| 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. |
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