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1	A bill to be entitled
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 specified periods 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 that such rules
11	are effective for a certain period and may be renewed
12	in specified circumstances; providing an effective
13	date.
14	
15	Be It Enacted by the Legislature of the State of Florida:
16	
17	Section 1. Electric bicycles, electric scooters, and
18	protective clothing and equipment; sales tax holiday
19	(1) For the purposes of this section, the term:
20	(a) "Electric bicycle" has the same meaning as in s.
21	316.003, Florida Statutes.
22	(b) "Electric scooter" means a vehicle having two or fewer
23	wheels, with or without a seat or saddle for the use of the
24	rider, which is equipped to be propelled by an electric motor
25	and which weighs less than 75 pounds, is less than 2 feet wide,

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26 and is designed for a maximum speed of less than 35 miles per 27 hour. 28 (c) "Protective clothing and equipment" means apparel 29 designed and intended for use during the operation of an 30 electric bicycle or electric scooter which incorporates padding to protect from or mitigate injury. 31 32 (2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 1, 2024, 33 34 through September 14, 2024, and November 1, 2024, through 35 December 15, 2024, on the retail sale of: (a) An electric bicycle with a sales price of \$1,750 or 36 37 less. 38 (b) An electric scooter with a sales price of \$500 or 39 less. (c) The following protective clothing and equipment: 40 1. A helmet with a sales price of \$150 or less. 41 42 2. Knee pads with a sales price of \$50 or less. 43 3. Elbow pads with a sales price of \$50 or less. (3) The tax exemptions provided in this section do not 44 45 apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public 46 47 lodging establishment as defined in s. 509.013(4), Florida 48 Statutes, or within an airport as defined in s. 330.27, Florida 49 Statutes. 50 (4) The lease or rental of an electric bicycle, an Page 2 of 3

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51	electric scooter, or protective clothing and equipment does not
52	qualify as an exempt retail sale under this exemption.
53	(5) The Department of Revenue is authorized, and all
54	conditions are deemed met, to adopt emergency rules pursuant to
55	s. 120.54(4), Florida Statutes, for the purpose of implementing
56	this section. Notwithstanding any other law to the contrary,
57	emergency rules adopted under this section are effective for the
58	length of the exemption period and may be renewed during the
59	pendency of procedures to adopt permanent rules addressing the
60	subject of the emergency rules.
61	Section 2. This act shall take effect upon becoming a law.
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