

1 A bill to be entitled
 2 An act relating to home hardening products; providing
 3 definitions; providing a sales tax exemption for
 4 certain home hardening products; requiring such
 5 exemption be in the form of a specified refund;
 6 providing requirements for such refund; providing
 7 requirements for the Department of Revenue in issuing
 8 such refunds; authorizing the department to adopt
 9 emergency rules; specifying the timeframe such rules
 10 are effective; providing for future repeal; providing
 11 an effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:

14
 15 **Section 1. Subsection (21) is added to section 212.08,**
 16 **Florida Statutes, to read:**

17 212.08 Sales, rental, use, consumption, distribution, and
 18 storage tax; specified exemptions.—The sale at retail, the
 19 rental, the use, the consumption, the distribution, and the
 20 storage to be used or consumed in this state of the following
 21 are hereby specifically exempt from the tax imposed by this
 22 chapter.

23 (21) HOME HARDENING PRODUCTS; SALES TAX REFUND.—

24 (a) As used in this subsection, the term:

25 1. "Eligible residential property" means a residential

26 property with a site-built dwelling for which a homestead
27 exemption has been granted under s. 196.031 and which has a just
28 value of \$700,000 or less.

29 2. "Home hardening product" means an impact-resistant
30 door, an impact-resistant garage door, or an impact-resistant
31 window.

32 3. "Impact-resistant door" means an exterior door system
33 designed to resist wind and wind-borne debris forces which is
34 rated for impact resistance and wind pressure in accordance with
35 any of the following most recent sets of test methods,
36 standards, and specifications:

37 a. ASTM International E1886 and E1996;

38 b. American Architectural Manufacturers Association 506;

39 or

40 c. Florida Building Code Testing Application Standard TAS
41 201, TAS 202, and TAS 203.

42 4. "Impact-resistant garage door" means a garage door
43 system designed to resist wind and wind-borne debris forces
44 which is rated for impact resistance and wind pressure in
45 accordance with any of the following most recent sets of test
46 methods, standards, and specifications:

47 a. ASTM International E1886 and E1996;

48 b. American Architectural Manufacturers Association 506;

49 c. Florida Building Code Testing Application Standard TAS
50 201, TAS 202, TAS 203; or

51 d. ANSI/DASMA 115.

52 5. "Impact-resistant window" means a window that is
53 laminated or has been treated with a polycarbonate glazing
54 system designed to resist wind and wind-borne debris forces
55 which is rated for impact resistance and wind pressure in
56 accordance with any of the following most recent sets of test
57 methods, standards, and specifications:

58 a. ASTM International E1886 and E1996;

59 b. American Architectural Manufacturers Association 506;

60 or

61 c. Florida Building Code Testing Application Standard TAS
62 201, TAS 202, and TAS 203.

63 6. "Owner" means a person who holds the legal title to an
64 eligible residential property.

65 7. "Purchase period" means retail purchases made during
66 the period of July 1, 2026, through June 30, 2028.

67 8. "Site-built dwelling" means a dwelling constructed at
68 its permanent location. The term does not include mobile homes,
69 manufactured homes, trailers, or any home or trailer that may be
70 titled or registered in accordance with chapter 319 or chapter
71 320.

72 (b) Home hardening products used on eligible residential
73 property are exempt from the tax imposed by this chapter upon an
74 affirmative showing to the satisfaction of the department that
75 the requirements of this subsection have been met, in an amount

76 up to \$500 per eligible residential property for purchases made
77 during the purchase period. This exemption inures to the owner
78 through a refund of previously paid taxes. To be eligible to
79 receive a refund, an owner must submit an application to the
80 department on a form approved by the department which includes
81 all of the following:

82 1. The name and address of the owner claiming the refund.

83 2. The address of the eligible residential property for
84 which a refund of previously paid taxes is being sought.

85 3. A sworn statement, submitted under penalty of perjury,
86 from the owner which specifies the actual cost of the exempt
87 home hardening products, and the amount of sales tax paid in
88 this state on the exempt home hardening products, and which
89 states that the property is an eligible residential property,
90 and that the home hardening products have been installed in the
91 eligible residential property. Copies of receipts evidencing
92 payment of sales tax must be attached to the form.

93 (c) The owner may submit an application for only one
94 eligible residential property.

95 (d) The owner must submit the refund application to the
96 department between July 1, 2026, and September 30, 2028. Within
97 30 business days after receipt of the refund application, the
98 department must determine if the application meets the
99 requirements of this section. The department must issue a refund
100 within 30 business days after the application is formally

101 approved.

102 (e) The department is authorized, and all conditions are
103 deemed met, to adopt emergency rules pursuant to s. 120.54(4) to
104 implement the provisions of this subsection. Emergency rules
105 adopted under this subsection are exempt from s. 120.54(4)(c)
106 and shall remain in effect until the expiration or repeal of
107 this subsection, or until repeal of the emergency rule by the
108 Department of Revenue pursuant to s. 120.54(4)(j), whichever
109 occurs first.

110 (f) This subsection is repealed June 30, 2029.

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