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LEGISLATIVE ACTION

| Senate | . | House |
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| Comm: RCS | . | |
| 11/19/2025 | . | |
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The Committee on Community Affairs (Osgood) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Home hardening products; sales tax refund.-

(1) As used in this section, the term:

(a) "Department" means the Department of Revenue.

(b) "Eligible residential property" means a residential
property with a site-built dwelling for which a homestead
exemption has been granted under s. 196.031, Florida Statutes,



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and which has a just value of \$700,000 or less.

(c) "Home hardening product" means an impact-resistant door, an impact-resistant garage door, or an impact-resistant window.

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

1. ASTM International E1886 and E1996;
2. American Architectural Manufacturers Association 506; or
3. Florida Building Code Testing Application Standard TAS 201, TAS 202, and TAS 203.

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

1. ASTM International E1886 and E1996;
2. American Architectural Manufacturers Association 506;
3. Florida Building Code Testing Application Standard TAS 201, TAS 202, TAS 203; or
4. ANSI/DASMA 115.

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



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40 1. ASTM International E1886 and E1996;
41 2. American Architectural Manufacturers Association 506; or
42 3. Florida Building Code Testing Application Standard TAS
43 201, TAS 202, and TAS 203.

44 (g) "Owner" means a person who holds the legal title to an
45 eligible residential property.

46 (h) "Purchase period" means retail purchases made during
47 the period of July 1, 2026, through June 30, 2028.

48 (i) "Site-built dwelling" means a dwelling constructed at
49 its permanent location. Site-built dwellings do not include
50 mobile homes, manufactured homes, trailers, or any home or
51 trailer that may be titled or registered in accordance with
52 chapter 319, Florida Statutes, or chapter 320, Florida Statutes.

53 (2) Home hardening products used on eligible residential
54 property are exempt from the tax imposed by chapter 212, Florida
55 Statutes, upon an affirmative showing to the satisfaction of the
56 department that the requirements of this section have been met,
57 in an amount up to \$500 per eligible residential property for
58 purchases made during the purchase period. This exemption inures
59 to the owner through a refund of previously paid taxes. To be
60 eligible to receive a refund, an owner must submit an
61 application to the department on a form approved by the
62 department which includes all of the following:

63 (a) The name and address of the owner claiming the refund.

64 (b) The address and assessment roll parcel number of the
65 eligible residential property for which a refund of previously
66 paid taxes is being sought.

67 (c) A sworn statement, submitted under penalty of perjury,
68 from the owner which specifies the actual cost of the exempt



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home hardening products, the amount of sales tax paid in this
state on the exempt home hardening products, and that the
property is an eligible residential property. Copies of receipts
evidencing payment of sales tax must be attached to the form.

(3) The owner may submit an application for only one
eligible residential property.

(4) The owner must submit the refund application to the
department between July 1, 2026, and June 30, 2028. Within 30
business days after receipt of the refund application, the
department must determine if the application meets the
requirements of this section. The department must issue a refund
within 30 business days after it formally approves the
application.

(5) The department is authorized, and all conditions are
deemed met, to adopt emergency rules pursuant to s. 120.54(4),
Florida Statutes, for the purpose of implementing this section.
Notwithstanding any other law, emergency rules adopted under
this subsection are effective for the length of the exemption
period and may be renewed during the pendency of procedures to
adopt permanent rules addressing the subject of the emergency
rules.

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

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause
and insert:

A bill to be entitled

An act relating to home hardening products; defining



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terms; providing a sales tax exemption for home
hardening products used on eligible residential
property; specifying a limitation on exemptions;
requiring property owners to submit an application to
the Department of Revenue in order to be eligible;
specifying information required to be included in such
applications; providing that property owners may
submit an application for only one residential
property; requiring that refund applications be
submitted within a specified timeframe; providing
requirements for the department in issuing refunds;
authorizing the department to adopt emergency rules;
specifying the timeframe such rules are effective;
authorizing the renewal of such rules; providing an
effective date.