CHAPTER 2005-40

House Combined Bill No. 6001

An act relating to hurricane preparedness; providing an exemption from the sales and use tax for sales of certain tangible personal property for a certain period for certain purposes; authorizing the Department of Revenue to adopt certain rules; providing an appropriation; providing an effective date.

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

- Section 1. (1) Effective June 1, 2005, through June 12, 2005, no tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on the sale of:
 - (a) Any portable self-powered light source selling for \$20 or less.
- (b) Any portable self-powered radio, two-way radio, or weatherband radio selling for \$50 or less.
- (c) Any tarpaulin or other flexible waterproof sheeting selling for \$50 or less.
 - (d) Any self-contained first-aid kit selling for \$30 or less.
 - (e) Any ground anchor system or tie-down kit selling for \$50 or less.
 - (f) Any gas or diesel fuel tank selling for \$25 or less.
- (g) Any package of AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.
 - (h) Any nonelectric food storage cooler selling for \$30 or less.
- (i) Any portable generator used to provide light or communications or preserve food in the event of a power outage selling for \$750 or less.
- (2) The Department of Revenue may adopt rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to carry out this section.
- Section 2. The sum of \$221,400 is appropriated from the General Revenue Fund to the Department of Revenue for purposes of administering section 1.
 - Section 3. This act shall take effect upon becoming a law.

Approved by the Governor May 23, 2005.

Filed in Office Secretary of State May 23, 2005.