

CHAPTER 2006-7

House Bill No. 47

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; providing an exception for sales within certain facilities; authorizing the Department of Revenue to adopt certain rules; providing an appropriation; providing for reversion and reappropriation of a certain unexpended balance; providing an effective date.

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

Section 1. (1) Effective May 21, 2006, through June 1, 2006, 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 ground anchor system or tie-down kit selling for \$50 or less.
 - (e) Any gas or diesel fuel tank selling for \$25 or less.
 - (f) Any package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries, selling for \$30 or less.
 - (g) Any cell phone battery selling for \$60 or less and any cell phone charger selling for \$40 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 \$1,000 or less.
 - (j) Any storm shutter device selling for \$200 or less. As used in this paragraph, the term "storm shutter device" means materials and products manufactured, rated, and marketed specifically for the purpose of preventing window damage from storms.
 - (k) Any carbon monoxide detector selling for \$75 or less.
 - (l) Any blue ice selling for \$10 or less.
 - (m) Any single product consisting of two or more of the items listed in paragraphs (a)-(l), or other tax-exempt items, selling for \$75 or less.
- (2) This section does not apply to sales within an airport as defined in s. 330.27, Florida Statutes, within a public lodging establishment as defined

in s. 509.013, Florida Statutes, or within a theme park or entertainment complex as defined in s. 509.013, Florida Statutes.

(3) 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. For the 2005-2006 fiscal year, the sum of \$277,540 is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of administering the sales tax exemption authorized by section 1 during the 2006 calendar year. On June 30, 2006, the unexpended balance of this appropriation shall revert to the General Revenue Fund and shall be reappropriated to the Department of Revenue for the 2006-2007 fiscal year for the purpose of the original appropriation.

Section 3. This act shall take effect upon becoming a law.

Approved by the Governor April 27, 2006.

Filed in Office Secretary of State April 27, 2006.