

Council Substitute for House Bill No. 211

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 a public lodging establishment, theme park, entertainment complex, or airport; authorizing the Department of Revenue to adopt 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, 2007, through June 12, 2007, the tax levied under chapter 212, Florida Statutes, may not 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 \$75 or less;
 - (c) Any tarpaulin or other flexible waterproof sheeting selling for \$50 or less;
 - (d) Any item normally sold as, or generally advertised as, a 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 or 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 reusable ice selling for \$10 or less; or
 - (m) Any single product consisting of two or more of the items listed in paragraphs (a)-(l) selling for \$75 or less.
- (2) This section does not apply to sales within a public lodging establishment as defined in s. 509.013(4), within a theme park or entertainment

complex as defined in s. 509.013(9), or within an airport as defined in s. 330.27.

(3) The Department of Revenue may adopt rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer this section.

Section 2. The sum of \$289,100 is appropriated from the General Revenue Fund to the Department of Revenue to administer the exemption provided for in section 1 during the 2006-2007 fiscal year.

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

Approved by the Governor April 30, 2007.

Filed in Office Secretary of State April 30, 2007.