

1                                   A bill to be entitled  
 2           An act relating to a sales tax exemption for hurricane  
 3           shutters and impact-resistant windows; amending s.  
 4           212.08, F.S.; exempting hurricane shutters and impact-  
 5           resistant windows that are installed by a qualified  
 6           contractor from the sales and use tax; defining terms;  
 7           authorizing the Department of Revenue to adopt  
 8           emergency rules; providing for expiration of that  
 9           authority; providing effective dates.

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

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 13           Section 1. Effective July 1, 2020, paragraph (u) is added  
 14           to subsection (5) of section 212.08, Florida Statutes, to read:

15           212.08 Sales, rental, use, consumption, distribution, and  
 16           storage tax; specified exemptions.—The sale at retail, the  
 17           rental, the use, the consumption, the distribution, and the  
 18           storage to be used or consumed in this state of the following  
 19           are hereby specifically exempt from the tax imposed by this  
 20           chapter.

21           (5) EXEMPTIONS; ACCOUNT OF USE.—

22           (u) Hurricane shutters and impact-resistant windows.—

23           1. Hurricane shutters and impact-resistant windows that  
 24           are installed by a qualified contractor are exempt from the tax  
 25           imposed by this chapter.

26        2. As used in this paragraph, the term:

27        a. "Hurricane shutters" means a product manufactured and  
 28 marketed specifically for the purpose of preventing window or  
 29 door damage to buildings or structures during a storm and which  
 30 is rated for impact resistance and resistance to blow-off in  
 31 accordance with any of the following most recent sets of test  
 32 methods, standards, and specifications:

33            (I) ASTM International E1886 and E1996;

34            (II) American Architectural Manufacturers Association 506;

35        or

36            (III) Florida Building Code Testing Application Standards  
 37 201, 202, and 203.

38        b. "Impact-resistant windows" means a laminated or  
 39 polycarbonate glazing system designed to resist wind and  
 40 windborne debris forces and which is rated for impact resistance  
 41 and wind pressure in accordance with any of the following most  
 42 recent sets of test methods, standards, and specifications:

43            (I) ASTM International E1886 and E1996;

44            (II) American Architectural Manufacturers Association 506;

45        or

46            (III) Florida Building Code Testing Application Standards  
 47 201, 202, and 203.

48        c. "Qualified contractor" means a contractor licensed and  
 49 bonded pursuant to chapter 489.

50        Section 2. (1) The Department of Revenue is authorized,

51 and all conditions are deemed met, to adopt emergency rules  
52 pursuant to s. 120.54(4), Florida Statutes, for the purpose of  
53 administering this act.

54 (2) Notwithstanding any other law, emergency rules adopted  
55 pursuant to subsection (1) are effective for 6 months after  
56 adoption and may be renewed during the pendency of procedures to  
57 adopt permanent rules addressing the subject of the emergency  
58 rules.

59 (3) This section expires July 1, 2021.

60 Section 3. Except as otherwise expressly provided in this  
61 act, this act shall take effect upon becoming a law.