

Governor's Budget Recommendation Conforming Bill  
Tax Relief for Floridians

1                   A bill to be entitled  
2           An act relating to taxation; amending a.206.9955, F.S.;  
3           extending the tax exemption for natural gas fuels;  
4           amending s.212.08, F.S.; exempting baby and toddlers  
5           necessities from the sales and use tax; exempting cribs  
6           and strollers from the sales and use tax; exempting pet  
7           medications from the sales and use tax; exempting the  
8           retail sale of gas stoves; defining the term "gas stove";  
9           amending s.212.12, F.S.; modifying the dealer's credit for  
10          collecting tax; exempting from the sales and use tax  
11          cosmetics and toilet articles containing medicinal  
12          ingredients during a specified timeframe; defining the  
13          terms "cosmetics" and "medicinal ingredients"; exempting  
14          from the sales and use tax oral hygiene products for  
15          specified timeframe; defining the term "oral hygiene  
16          product"; exempting from sales and use tax the retail sale  
17          of children's books during a specified timeframe; defining  
18          the term "children's books"; exempting from sales and use  
19          tax the retail sale of children's toys during a specified  
20          timeframe; defining the term "children's toys"; exempting  
21          from sales and use tax the retail sale of children's  
22          athletic equipment during a specified timeframe; defining  
23          the term "children's athletic equipment"; exempting from  
24          sales and use tax the retail sale of household items  
25          priced at \$25 or less for a specified timeframe; exempting  
26          from sales and use tax the retail sale of pet food for a  
27          specified timeframe; exempting from sales and use tax the  
28          retail sale of certain clothing, wallets, bags, school  
29          supplies, learning aids and jigsaw puzzles, and personal

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30 computers and personal computer-related accessories during  
31 a specified timeframe; defining terms; specifying  
32 locations where the tax exemptions do not apply;  
33 authorizing certain dealers to opt out of participating in  
34 the tax holiday, subject to certain requirements;  
35 authorizing the department to adopt emergency rules;  
36 exempting from sales and use tax specified disaster  
37 preparedness supplies during a specified timeframe;  
38 defining terms; specifying locations where the tax  
39 exemptions do not apply; authorizing the department to  
40 adopt emergency rules; exempting from sales and use tax  
41 admissions to certain events, performances, and  
42 facilities, certain season tickets, and the retail sale of  
43 certain boating and water activity, camping, fishing,  
44 general outdoor, and residential pool supplies and  
45 sporting equipment during specified timeframes; defining  
46 terms; specifying locations where the tax exemptions do  
47 not apply; authorizing the department to adopt emergency  
48 rules; exempting from the sales and use tax the retail  
49 sale of tools used by skilled trade workers during a  
50 specified timeframe; specifying locations where the tax  
51 exemptions do not apply; authorizing the department to  
52 adopt emergency rules; exempting from sales and use tax  
53 the retail sale of new ENERGY STAR appliances during a  
54 specified timeframe; defining the term "ENERGY STAR  
55 appliance"; providing effective dates.

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57 Be It Enacted by the Legislature of the State of Florida:  
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59 Section 1. Subsection (2) of section 206.9955, Florida  
60 Statutes, is amended to read:

61 206.9955 Levy of natural gas fuel tax.—

62 (2) Effective January 1, ~~2024~~ 2026, the following taxes  
63 shall be imposed:

64 (a) An excise tax of 4 cents upon each motor fuel  
65 equivalent gallon of natural gas fuel.

66 (b) An additional tax of 1 cent upon each motor fuel  
67 equivalent gallon of natural gas fuel, which is designated as  
68 the "ninth-cent fuel tax."

69 (c) An additional tax of 1 cent on each motor fuel  
70 equivalent gallon of natural gas fuel by each county, which is  
71 designated as the "local option fuel tax."

72 (d) An additional tax on each motor fuel equivalent gallon  
73 of natural gas fuel, which is designated as the "State  
74 Comprehensive Enhanced Transportation System Tax," at a rate  
75 determined pursuant to this paragraph. Before January 1, ~~2024~~  
76 2026, and each year thereafter, the department shall determine  
77 the tax rate applicable to the sale of natural gas fuel for the  
78 following 12-month period beginning January 1, rounded to the  
79 nearest tenth of a cent, by adjusting the tax rate of 5.8 cents  
80 per gallon by the percentage change in the average of the  
81 Consumer Price Index issued by the United States Department of  
82 Labor for the most recent 12-month period ending September 30,  
83 compared to the base year average, which is the average for the  
84 12-month period ending September 30, 2013.

85 (e)1. An additional tax is imposed on each motor fuel  
86 equivalent gallon of natural gas fuel for the privilege of  
87 selling natural gas fuel. Before January 1, ~~2024~~ 2026, and each

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88 | year thereafter, the department shall determine the tax rate  
89 | applicable to the sale of natural gas fuel, rounded to the  
90 | nearest tenth of a cent, for the following 12-month period  
91 | beginning January 1, by adjusting the tax rate of 9.2 cents per  
92 | gallon by the percentage change in the average of the Consumer  
93 | Price Index issued by the United States Department of Labor for  
94 | the most recent 12-month period ending September 30, compared to  
95 | the base year average, which is the average for the 12-month  
96 | period ending September 30, 2013.

97 | 2. The department is authorized to adopt rules and publish forms  
98 | to administer this paragraph.

99 | Section 2. Subsection (7) of section 212.08, Florida  
100 | Statutes, is amended by adding new paragraphs (ppp), (qqq),  
101 | (rrr), and (sss) to read:

102 | 212.08 Sales, rental, use, consumption, distribution, and  
103 | storage tax; specified exemptions.-

104 | (7) Miscellaneous Exemptions.-

105 | (ppp) Baby and Toddler necessities.-

106 | Also exempt from the tax imposed by this chapter are baby  
107 | wipes, children's diapers including single-use diapers, reusable  
108 | diapers, and reusable diaper inserts and baby and toddler  
109 | clothing, apparel, and shoes, primarily intended for children  
110 | age 5 or younger. The terms "clothing" and "apparel" exclude  
111 | watches, watchbands, jewelry, umbrellas, and handkerchiefs.

112 | (qqq) Cribs and strollers.-

113 | Also exempt from the tax imposed by this chapter are baby  
114 | cribs, baby cots, and strollers.

115 | (rrr) Pet medications.-

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116 Also exempt from the tax imposed by this chapter are over-  
117 the-counter pet medications.

118 (sss) Gas stoves.-

119 Also exempt from the tax imposed by this chapter is the  
120 retail sale of gas stoves. As used in this paragraph, the term  
121 "gas stove" means any stove that is installed in a kitchen and  
122 fueled by combustible gas such as natural gas, propane, butane,  
123 liquefied petroleum gas, or ither flammable gas. It does not  
124 include camping stoves or other portable stoves.

125 Section 3. Subsection (1) of section 212.12, Florida  
126 Statutes, is amended to read:

127 212.12 Dealer's credit for collecting tax; penalties for  
128 noncompliance; powers of Department of Revenue in dealing with  
129 delinquents; rounding; records required.-

130 (1) (a) Notwithstanding any other law and for the purpose of  
131 compensating persons granting licenses for and the lessors of  
132 real and personal property taxed hereunder, for the purpose of  
133 compensating dealers in tangible personal property, for the  
134 purpose of compensating dealers providing communication services  
135 and taxable services, for the purpose of compensating owners of  
136 places where admissions are collected, and for the purpose of  
137 compensating remitters of any taxes or fees reported on the same  
138 documents utilized for the sales and use tax, as compensation  
139 for the keeping of prescribed records, filing timely tax  
140 returns, and the proper accounting and remitting of taxes by  
141 them, such seller, person, lessor, dealer, owner, and remitter  
142 who files the return required pursuant to s. 212.11 only by  
143 electronic means and who pays the amount due on such return only  
144 by electronic means shall be allowed \$60 ~~2.5 percent~~ of the

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145 amount of the tax due, accounted for, and remitted to the  
146 department in the form of a non-refundable deduction. ~~However,~~  
147 if the amount of the tax due and remitted to the department by  
148 electronic means for the reporting period is less than \$60  
149 ~~exceeds \$1,200, an allowance is not allowed for all amounts in~~  
150 ~~excess of \$1,200.~~ , the deduction is limited to the amount of  
151 the tax due. For purposes of this paragraph, the term  
152 "electronic means" has the same meaning as provided in s.  
153 213.755(2)(c).

154 Section 4. (1) The tax levied under chapter 212, Florida  
155 Statutes, may not be collected during the period from July 1,  
156 2023, through June 30, 2024, on the retail sale of over-the-  
157 counter cosmetics and toilet articles containing a medicinal  
158 ingredient.

159 (2) As used in this section, the term "cosmetics" refers to  
160 items that are applied to the human body for the purpose of  
161 cleaning, beautifying, and/or altering the appearance of skin or  
162 hair. The term "medicinal ingredient" refers to an active  
163 ingredient in a prescription medication used for the treatment  
164 of an ailment.

165 (3) This section shall take effect upon becoming law.

166 Section 5. (1) The tax levied under chapter 212, Florida  
167 Statutes, may not be collected during the period from July 1,  
168 2023, through June 30, 2024 on the retail sale of oral hygiene  
169 products.

170 (2) As used in this section, the term "oral hygiene  
171 product" refers to electric and manual toothbrushes, toothpaste,  
172 dental floss, dental picks, oral irrigators, and mouthwash.

173 (3) This section shall take effect upon becoming law.

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175  
176 Section 6. (1) The tax levied under chapter 212, Florida  
177 Statutes, may not be collected during the period from July 1,  
178 2023, through June 30, 2024, on the retail sale of children's  
179 books.

180 (2) As used in this section, the term "children's books"  
181 means any fiction or nonfiction book primarily intended for  
182 children age 17 or younger, including any board book, picture  
183 book, beginning reader book, juvenile chapter book, or middle  
184 grade book. It does not include books intended for, or primarily  
185 marketed to, adults.

186 (3) This section shall take effect upon this act becoming a  
187 law.

188 Section 7. (1) The tax levied under chapter 212, Florida  
189 Statutes, may not be collected during the period from July 1,  
190 2023, through June 30, 2024, on the retail sale of children's  
191 toys.

192 (2) As used in this section, the term "children's toys"  
193 means any toy primarily intended for children age 2 through 12,  
194 including but no limited to

195 (a) action figures including clothing, vehicles, tools,  
196 weapons or play sets to be used with the action figures;

197 (b) arts and crafts supplies such as chalk, crayons,  
198 paints, pencils, play dough, sand, clay and similar items;

199 (c) battling toys;

200 (d) building and construction sets;

201 (e) costume and dress up items including Halloween  
202 costumes, nail art, hair chalk, glitter an similar items;

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203 (f) dolls and dollhouses that are primarily intended for  
204 play and not for display;

205 (g) educational toys that teach kids about astronomy,  
206 chemistry, physics and other sciences as well as maps and  
207 globes;

208 (h) games and puzzles;

209 (i) models including kits where a child builds a replica of  
210 varying types;

211 (j) musical instruments and toys priced at \$200 or less;

212 (k) outdoor seasonal toys other than outdoor gym centers  
213 swing sets, trampolines, sand boxes, water tables, patio  
214 furniture, and beach furniture;

215 (l) plush including puppets and plush toys that are battery  
216 powered or have a computer chip to allow the toy to walk, talk,  
217 sing, laugh, dance or interact with the child;

218 (m) pedal ride-ons including bicycles, tricycles, and other  
219 ride-on toys in which the child uses pedals to set the ride in  
220 motion;

221 (n) sports toys including all non-motorized skates,  
222 scooters, and skateboards for children;

223 (o) non-powered vehicles;

224 (p) powered vehicles priced at \$200 or less;

225 It does not include collectible trading cards or electronic  
226 entertainment items such as CD players, DVD players, cameras,  
227 cell phones and similar items that mimic adult electronics.

228 (3) This section shall take effect upon this act becoming a  
229 law.

230 Section 8. (1) The tax levied under chapter 212, Florida  
231 Statutes, may not be collected during the period from July 1,

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232 2023, through June 30, 2024, on the retail sale of children's  
233 athletic equipment.

234 (2) As used in this section, the term "children's athletic  
235 equipment" means any athletic equipment primarily intended for  
236 children age 17 or younger and includes sport-related items and  
237 accessories intended for children such as toy sporting  
238 equipment, sports balls, skates, scooters, skateboards and  
239 bicycles.

240 (3) Notwithstanding subsection (2), the sales price in  
241 excess of \$500 of a bicycle is subject to the tax levied under  
242 chapter 212, Florida Statutes.

243 (4) As used in this section, the term "children's athletic  
244 equipment" does not include motorized or electric scooters or  
245 bicycles and heavy equipment and exercise machines used in a  
246 commercial gymnasium or for personal use.

247 (5) This section shall take effect upon this act becoming a  
248 law.

249 Section 9. (1) The tax levied under chapter 212, Florida  
250 Statutes, may not be collected during the period from July 1,  
251 2023, through June 30, 2024, on the retail sale of household  
252 items priced at \$25 or less.

253 (2) As used in this section, the term "household items"  
254 means items such as laundry detergent, toilet paper, paper  
255 towels, hand soap, dish soap, disinfecting wipes and spray, hand  
256 sanitizer, trash bags, facial tissue, sponges and similar items.

257 (3) This section shall take effect upon this act becoming a  
258 law.

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259        Section 10. (1) The tax levied under chapter 212, Florida  
260 Statutes, may not be collected during the period from July 1,  
261 2023, through June 30, 2024, on the retail sale of pet foods.

262        (2) This section shall take effect upon this act becoming a  
263 law.

264        Section 11. Clothing, wallets, and bags; school supplies;  
265 learning aids and jigsaw puzzles; personal computers and  
266 personal computer-related accessories; sales tax holiday.-

267        (1) The tax levied under chapter 212, Florida Statutes, may  
268 not be collected during the period from July 24, 2023, through  
269 August 6, 2023 and during the period from January 1, 2024  
270 through January 14, 2024, on the retail sale of:

271        (a) Clothing, wallets, or bags, including handbags,  
272 backpacks, fanny packs, and diaper bags, but excluding  
273 briefcases, suitcases, and other garment bags, having a sales  
274 price of \$100 or less per item. As used in this paragraph, the  
275 term "clothing" means:

276        1. Any article of wearing apparel intended to be worn on or  
277 about the human body, excluding watches, watchbands, jewelry,  
278 umbrellas, and handkerchiefs; and

279        2. All footwear, excluding skis, swim fins, roller blades,  
280 and skates.

281        (b) School supplies having a sales price of \$50 or less per  
282 item. As used in this paragraph, the term "school supplies"  
283 means pens, pencils, erasers, crayons, notebooks, notebook  
284 filler paper, legal pads, binders, lunch boxes, construction  
285 paper, markers, folders, poster board, composition books, poster  
286 paper, scissors, cellophane tape, glue or paste, rulers,

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287 computer disks, staplers and staples used to secure paper  
288 products, protractors, compasses, and calculators.

289 (c) Learning aids and jigsaw puzzles having a sales price  
290 of \$30 or less. As used in this paragraph, the term "learning  
291 aids" means flashcards or other learning cards, matching or  
292 other memory games, puzzle books and search-and-find books,  
293 interactive or electronic books and toys intended to teach  
294 reading or math skills, and stacking or nesting blocks or sets.

295 (2) The tax levied under chapter 212, Florida Statutes, may  
296 not be collected during the period from July 24, 2023, through  
297 August 6, 2023 and during the period from January 1, 2024  
298 through January 14, 2024, on personal computers or personal  
299 computer-related accessories purchased for noncommercial home or  
300 personal use having a sales price of \$1,500 or less. As used in  
301 this subsection, the term:

302 (a) "Personal computers" includes electronic book readers,  
303 laptops, desktops, handhelds, tablets, or tower computers. The  
304 term does not include cellular telephones, video game consoles,  
305 digital media receivers, or devices that are not primarily  
306 designed to process data.

307 (b) "Personal computer-related accessories" includes  
308 keyboards, mice, personal digital assistants, monitors, other  
309 peripheral devices, modems, routers, and nonrecreational  
310 software, regardless of whether the accessories are used in  
311 association with a personal computer base unit. The term does  
312 not include furniture or systems, devices, software, monitors  
313 with a television tuner, or peripherals that are designed or  
314 intended primarily for recreational use.

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315 (3) The tax exemptions provided in this section do not  
316 apply to sales within a theme park or entertainment complex as  
317 defined in s. 509.013(9), Florida Statutes, within a public  
318 lodging establishment as defined in s. 509.013(4), Florida  
319 Statutes, or within an airport as defined in s. 330.27(2),  
320 Florida Statutes.

321 (4) The tax exemptions provided in this section apply at  
322 the option of the dealer if less than 5 percent of the dealer's  
323 gross sales of tangible personal property in the prior calendar  
324 year consisted of items that would be exempt under this section.  
325 If a qualifying dealer chooses not to participate in the tax  
326 holiday, by July 18, 2022, the dealer must notify the Department  
327 of Revenue in writing of its election to collect sales tax  
328 during the holiday and must post a copy of that notice in a  
329 conspicuous location at its place of business.

330 (5) The Department of Revenue is authorized, and all  
331 conditions are deemed met, to adopt emergency rules pursuant to  
332 s. 120.54(4), Florida Statutes, for the purpose of implementing  
333 this section.

334 (6) This section shall take effect upon this act becoming a  
335 law.

336 Section 12. Disaster preparedness supplies; sales tax  
337 holiday. -

338 (1) The tax levied under chapter 212, Florida Statutes, may  
339 not be collected during the period from May 27, 2023, through  
340 June 9, 2023, on the sale of:

341 (a) A portable self-powered light source selling for \$40 or  
342 less.

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343 (b) A portable self-powered radio, two-way radio, or  
344 weather-band radio selling for \$50 or less.

345 (c) A tarpaulin or other flexible waterproof sheeting  
346 selling for \$100 or less.

347 (d) An item normally sold as, or generally advertised as, a  
348 ground anchor system or tie-down kit selling for \$100 or less.

349 (e) A gas or diesel fuel tank selling for \$50 or less.

350 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-  
351 volt, or 9-volt batteries, excluding automobile and boat 1873  
352 batteries, selling for \$50 or less.

353 (g) A nonelectric food storage cooler selling for \$60 or  
354 less.

355 (h) A portable generator used to provide light or  
356 communications or preserve food in the event of a power outage  
357 selling for \$1,000 or less.

358 (i) Reusable ice selling for \$20 or less.

359 (j) A portable power bank selling for \$60 or less.

360 (k) A smoke detector or smoke alarm selling for \$70 or  
361 less.

362 (l) A fire extinguisher selling for \$70 or less.

363 (m) A carbon monoxide detector selling for \$70 or less.

364 (n) Supplies necessary for the evacuation of household  
365 pets. For purposes of this exemption, necessary supplies means  
366 the noncommercial purchase of:

367 1. Portable kennels or pet carriers selling for \$100 or  
368 less per item.

369 2. Bags of dry pet food weighing 15 or fewer pounds and  
370 selling for \$30 or less per item.

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371 3. Cans or pouches of wet pet food selling for \$2 or less  
372 per can or pouch or the equivalent if sold in a box or case.

373 4. Manual can openers selling for \$15 or less per item.

374 5. Leashes, collars, and muzzles selling for \$20 or less  
375 per item.

376 6. Collapsible or travel-sized food or water bowls selling  
377 for \$15 or less per item.

378 7. Cat litter weighing 25 or fewer pounds and selling for  
379 \$25 or less per item.

380 8. Cat litter pans selling for \$15 or less per item.

381 9. Pet waste disposal bags selling for \$15 or less per  
382 package.

383 10. Pet pads selling for \$20 or less per box or package.

384 11. Hamster or rabbit substrate selling for \$15 or less per  
385 package.

386 12. Pet beds selling for \$40 or less per item.

387 (2) The tax exemptions provided in this section do not  
388 apply to sales within a theme park or entertainment complex as  
389 defined in s. 509.013(9), Florida Statutes, within a public  
390 lodging establishment as defined in s. 509.013(4), Florida  
391 Statutes, or within an airport as defined in s. 330.27(2),  
392 Florida Statutes.

393 (3) The Department of Revenue is authorized, and all  
394 conditions are deemed met, to adopt emergency rules pursuant to  
395 s. 120.54(4), Florida Statutes, for the purpose of implementing  
396 this section.

397 (4) This section shall take effect upon this act becoming a  
398 law.

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399        Section 13. Freedom Summer; sales tax holiday. – (1) The  
400 taxes levied under chapter 212, Florida Statutes, may not be  
401 collected on purchases made during the period from May 29, 2023  
402 through September 4, 2023, on:

403        (a) The sale by way of admissions, as defined in s.  
404 212.02(1), Florida Statutes, for:

405        1. A live music event scheduled to be held on any date or  
406 dates from May 29, 2023, through December 31, 2023;

407        2. A live sporting event scheduled to be held on any date  
408 or dates from May 29, 2023, through December 31, 2023;

409        3. A movie to be shown in a movie theater on any date or  
410 dates from May 29, 2023, through December 31, 2023;

411        4. Entry to a museum, including any annual passes;

412        5. Entry to a state park, including any annual passes

413        6. Entry to a ballet, play, or musical theatre performance  
414 scheduled to be held on any date or dates from May 29, 2023,  
415 through December 31, 2023;

416        7. Season tickets for ballets, plays, music events, or  
417 musical theatre performances;

418        8. Entry to a fair, festival, or cultural event scheduled  
419 to be held on any date or dates from May 29, 2023, through  
420 December 31, 2023; or

421        9. Use of or access to private and membership clubs  
422 providing physical fitness facilities from May 29, 2023, through  
423 December 31, 2023.

424        (b) The retail sale of boating and water activity supplies,  
425 camping supplies, fishing supplies, general outdoor supplies,  
426 residential pool supplies, and sporting equipment. As used in  
427 this section, the term:

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428        1. "Boating and water activity supplies" means the first  
429 \$75 of the sales price of life jackets and coolers; the first  
430 \$35 of the sales price of recreational pool tubes, pool floats,  
431 inflatable chairs, and pool toys; the first \$50 of the sales  
432 price of safety flares; the first \$150 of the sales price of  
433 water skis, wakeboards, kneeboards, and recreational inflatable  
434 water tubes or floats capable of being towed; the first \$300 of  
435 the sales price of paddleboards and surfboards; the first \$500  
436 of the sales price of canoes and kayaks; the first \$75 of the  
437 sales price of paddles and oars; and the first \$25 of the sales  
438 price of snorkels, goggles, and swimming masks.

439        2. Notwithstanding section 3 of this act, "camping  
440 supplies" means the first \$200 of the sales price of tents; the  
441 first \$50 of the sales price of sleeping bags, portable  
442 hammocks, camping stoves, and collapsible camping chairs; and  
443 the first \$30 of the sales price of camping lanterns and  
444 flashlights.

445        3. "Fishing supplies" means the first \$75 of the sales  
446 price of rods and reels, if sold individually, or the first \$150  
447 of the sales price if sold as a set; the first \$30 of the sales  
448 price of tackle boxes or bags; and the first \$5 of the sale 1969  
449 of bait or fishing tackle, if sold individually, or the first  
450 \$10 of the sales price if multiple items are sold together. The  
451 term does not include supplies used for commercial 1972 fishing  
452 purposes.

453        4. "General outdoor supplies" means the first \$15 of the  
454 sales price of sunscreen or insect repellent; the first \$100 of  
455 the sales price of sunglasses; the first \$200 of the sales price  
456 of binoculars; the first \$30 of the sales price of water

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457 bottles; the first \$50 of the sales price of hydration packs;  
458 the first \$250 of the sales price of outdoor gas or charcoal  
459 grills; the first \$50 of the sales price of bicycle helmets; and  
460 the first \$250 of the sales price of bicycles.

461 5. "Residential pool supplies" means the first \$100 of the  
462 sales price of individual residential pool and spa replacement  
463 parts, nets, filters, lights, and covers; and the first \$150 of  
464 the combined sales price of all residential pool and spa  
465 chemicals purchased by an individual.

466 6. "Sports equipment" means any item used in individual or  
467 team sports, not including clothing or footwear, selling for \$40  
468 or less per item.

469 (2) The tax exemptions provided in this section do not  
470 apply to sales within a theme park or entertainment complex as  
471 defined in s. 509.013(9), Florida Statutes, within a public  
472 lodging establishment as defined in s. 509.013(4), Florida  
473 Statutes, or within an airport as defined in s. 330.27(2),  
474 Florida Statutes. 1995

475 (3) If a purchaser of an admission purchases the admission  
476 exempt from tax pursuant to this section and subsequently  
477 resells the admission, the purchaser shall collect tax on the  
478 full sales price of the resold admission.

479 (4) The Department of Revenue is authorized, and all  
480 conditions are deemed met, to adopt emergency rules pursuant to  
481 s. 120.54(4), Florida Statutes, for the purpose of implementing  
482 this section.

483 (5) This section shall take effect upon this act becoming a  
484 law.

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485           Section 14. Tools commonly used by skilled trade workers;  
486 Tool Time sales tax holiday. –

487           (1) The tax levied under chapter 212, Florida Statutes, may  
488 not be collected during the period from September 2, 2023  
489 through September 8, 2023, on the retail sale of:

490           (a) Hand tools selling for \$50 or less per item.

491           (b) Power tools selling for \$300 or less per item.

492           (c) Power tool batteries selling for \$150 or less per item.

493           (d) Work gloves selling for \$25 or less per pair.

494           (e) Safety glasses selling for \$50 or less per pair, or the  
495 equivalent if sold in sets of more than one pair.

496           (f) Protective coveralls selling for \$50 or less per item.

497           (g) Work boots selling for \$175 or less per pair.

498           (h) Tool belts selling for \$100 or less per item.

499           (i) Duffle bags or tote bags selling for \$50 or less per  
500 item.

501           (j) Tool boxes selling for \$75 or less per item.

502           (k) Tool boxes for vehicles selling for \$300 or less per  
503 item.

504           (l) Industry textbooks and code books selling for \$125 or  
505 less per item.

506           (m) Electrical voltage and testing equipment selling for  
507 \$100 or less per item.

508           (n) LED flashlights selling for \$50 or less per item.

509           (o) Shop lights selling for \$100 or less per item.

510           (p) Handheld pipe cutters, drain opening tools, and  
511 plumbing inspection equipment selling for \$150 or less per item.

512           (2) The tax exemptions provided in this section do not  
513 apply to sales within a theme park or entertainment complex as

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514 defined in s. 509.013(9), Florida Statutes, within a public  
515 lodging establishment as defined in s. 509.013(4), Florida  
516 Statutes, or within an airport as defined in s. 330.27(2),  
517 Florida Statutes.

518 (3) The Department of Revenue is authorized, and all  
519 conditions are deemed met, to adopt emergency rules pursuant to  
520 s. 120.54(4), Florida Statutes, for the purpose of implementing  
521 this section.

522 Section 15. (1) The tax levied under chapter 212, Florida  
523 Statutes, may not be collected during the period from July 1,  
524 2023, through June 30, 2024, on the retail sale of a new ENERGY  
525 STAR appliance for noncommercial use.

526 (2) As used in this section, the term "ENERGY STAR ENROLLED  
527 appliance" means one of the following products, if such product  
528 is designated by the United States Environmental Protection  
529 Agency and the United States Department of Energy as meeting or  
530 exceeding each agency's requirements under the ENERGY STAR  
531 program, and is affixed with an ENERGY STAR label:

- 532 (a) A washing machine selling for \$1,500 or less;  
533 (b) A clothes dryer selling for \$1,500 or less;  
534 (c) A water heater selling for \$1,500 or less; or  
535 (d) A refrigerator or combination refrigerator/freezer  
536 selling for \$3,000 or less.

537 3) This section shall take effect upon this act becoming a  
538 law.

539 Section 16. Except as otherwise expressly provided in this  
540 act and except for this section, which shall take effect upon  
541 this act becoming a law, this act shall take effect July 1,  
542 2023.