PCS for HB 475 ORIGINAL YEAR

PCS for HB 475.DOCX

A bill to be entitled

An act relating to a temporary sales tax exemption for items related to electric transportation; defining the terms "electric bicycle," "electric scooter," and "protective clothing and equipment"; providing a sales tax exemption during specified periods on the retail sale of certain electric bicycles, electric scooters, and protective clothing and equipment; providing applicablity; authorizing the Department of Revenue to adopt emergency rules; providing an effective date.

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

- Section 1. <u>Electric bicycles, electric scooters, and</u> protective clothing and equipment; sales tax holiday.—
 - (1) For the purposes of this section, the term:
- (a) "Electric bicycle" has the same meaning as in s. 316.003, Florida Statutes.
- (b) "Electric scooter" means a vehicle having two or fewer wheels, with or without a seat or saddle, which is equipped to be propelled by a motor and which weighs less than 75 pounds, is less than 2 feet wide, and is designed for a maximum speed of less than 35 miles per hour.
- (c) "Protective clothing and equipment" means apparel designed and intended for use during the operation of an

Page 1 of 2

CODING: Words stricken are deletions; words underlined are additions.

PCS for HB 475 ORIGINAL YEAR

electric	bicycle	or	electric	scooter	which	incorporates	padding
to prote	ct from	or	mitigate	injury.			

- (2) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from May 1, 2024, through May 31, 2024, on the retail sale of:
- (a) An electric bicycle with a sales price of \$1,750 or less.
- (b) An electric scooter with a sales price of \$500 or less.
 - (c) The following protective clothing and equipment:
 - 1. A helmet with a sales price of \$150 or less.
 - 2. Knee pads with a sales price of \$50 or less.
 - 3. Elbow pads with a sales price of \$50 or less.
- (3) For purposes of this section, the term retail sale excludes leases and rentals.
- (4) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this act.
- Section 2. This act shall take effect upon becoming law.

Page 2 of 2

PCS for HB 475.DOCX

26

27

28

2930

31

32

33

34

35

3637

38

39

40

41

42

43 44

CODING: Words stricken are deletions; words underlined are additions.