

Governor's Budget Recommendation Conforming Bill
Camping and Fishing Sales Tax Holiday

1 A bill to be entitled
2 An act relating to Sales Tax Holiday for Camping and
3 Fishing Equipment; creating a sales tax holiday for
4 certain tangible personal property related to camping and
5 fishing during a specified period; providing an exception;
6 authorizing the Department of Revenue to adopt emergency
7 rules; providing an appropriation; providing an effective
8 date.

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

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12 Section 1. Camping and fishing sales tax holiday.—

13 (1) The tax levied under chapter 212, Florida Statutes,
14 may not be collected during the period from 12:01 a.m. on July
15 1, 2017, through 11:59 p.m. on July 1, 2017, on the retail sale,
16 as defined in s. 212.02(14), of:

17 (a) Pop-up shelters and sunshades selling each for \$100 or
18 less.

19 (b) Ground cloths and bug or mosquito nets, each selling
20 for \$50 or less.

21 (c) Camping tents selling for \$200 or less and tent repair
22 materials selling for \$20 or less.

23 (d) Sleeping bags selling for \$150 or less, cots selling
24 for \$100 or less, or sleeping pads selling for \$75 or less.

25 (e) First-aid kits selling for \$50 or less, or bug spray
26 selling for \$10 or less.

27 (f) Backpacking packs selling for \$200 or less, daypacks
28 selling for \$125 or less, or hydration packs selling for \$75 or

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29 | less.

30 | (g) Camp kitchen furniture selling for \$150 or less,
31 | folding tables selling for \$75 or less, or folding chairs
32 | selling for \$50 or less.

33 | (h) Lanterns selling for \$50 or less or flashlights
34 | selling for \$30 or less.

35 | (i) Camp stoves or grills, each selling for \$250 or less,
36 | or camp pots or pans, each selling for \$50 or less.

37 | (j) Coolers, each selling for \$100 or less.

38 | (k) Canoes, kayaks, or paddle boards, each selling for
39 | \$1,000 or less, pairs of paddles selling for \$150 or less, or
40 | life vests and safety equipment, each selling for \$400 or less.

41 | (l) Fishing supplies. For purposes of this paragraph, the
42 | term "fishing supplies" means rods, reels, bait, and fishing
43 | tackle. The term does not include supplies used for commercial
44 | fishing purposes.

45 | (2) The tax exemptions provided in this section do not
46 | apply to sales within a theme park or entertainment complex as
47 | defined in s. 509.013(9), within a public lodging establishment
48 | as defined in s. 509.013(4), or within an airport as defined in
49 | s. 330.27(2).

50 | (3) The Department of Revenue may, and all conditions are
51 | deemed to be met to, adopt emergency rules pursuant to ss.
52 | 120.536(1) and 120.54 to administer this section.

53 | (4) For the 2017-2018 fiscal year, the sum of \$91,470 in
54 | nonrecurring funds is appropriated from the General Revenue Fund
55 | to the Department of Revenue for the purpose of implementing
56 | this section.

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Section 2. This act shall take effect upon becoming a law.