

1 A bill to be entitled
 2 An act relating to a sales tax exemption; amending s.
 3 212.08, F.S.; exempting from the sales and use tax
 4 specified items that assist in independent living;
 5 providing applicability; providing an effective date.

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 7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Paragraph (u) is added to subsection (5) of
 10 section 212.08, Florida Statutes, to read:

11 212.08 Sales, rental, use, consumption, distribution, and
 12 storage tax; specified exemptions.—The sale at retail, the
 13 rental, the use, the consumption, the distribution, and the
 14 storage to be used or consumed in this state of the following
 15 are hereby specifically exempt from the tax imposed by this
 16 chapter.

17 (5) EXEMPTIONS; ACCOUNT OF USE.—

18 (u) Items that assist in independent living.—

19 1. The following items, when purchased for noncommercial
 20 home or personal use, are exempt from the tax imposed by this
 21 chapter:

22 a. A bed transfer handle having a sales price of \$60 or
 23 less.

24 b. A bed rail having a sales price of \$110 or less.

25 c. A grab bar having a sales price of \$100 or less.

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26 | d. A shower seat having a sales price of \$100 or less.
27 | 2. This exemption does not apply to a purchase made by a
28 | business, including a medical institution or an assisted living
29 | facility.

30 | Section 2. This act shall take effect January 1, 2021.