

26 and is designed for a maximum speed of less than 35 miles per
 27 hour.

28 (c) "Protective clothing and equipment" means apparel
 29 designed and intended for use during the operation of an
 30 electric bicycle or electric scooter which incorporates padding
 31 to protect from or mitigate injury.

32 (2) The tax levied under chapter 212, Florida Statutes,
 33 may not be collected during the period from August 1, 2024,
 34 through September 14, 2024, and November 1, 2024, through
 35 December 15, 2024, on the retail sale of:

36 (a) An electric bicycle with a sales price of \$1,750 or
 37 less.

38 (b) An electric scooter with a sales price of \$500 or
 39 less.

40 (c) The following protective clothing and equipment:

41 1. A helmet with a sales price of \$150 or less.

42 2. Knee pads with a sales price of \$50 or less.

43 3. Elbow pads with a sales price of \$50 or less.

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

50 (4) The lease or rental of an electric bicycle, an

51 electric scooter, or protective clothing and equipment does not
52 qualify as an exempt retail sale under this exemption.

53 (5) The Department of Revenue is authorized, and all
54 conditions are deemed met, to adopt emergency rules pursuant to
55 s. 120.54(4), Florida Statutes, for the purpose of implementing
56 this section. Notwithstanding any other law to the contrary,
57 emergency rules adopted under this section are effective for the
58 length of the exemption period and may be renewed during the
59 pendency of procedures to adopt permanent rules addressing the
60 subject of the emergency rules.

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