

1 A bill to be entitled
 2 An act relating to a sales tax exemption for the
 3 elderly; amending s. 212.08, F.S.; exempting from the
 4 sales and use tax specified items that enable elderly
 5 persons to age in place and live independently in
 6 their homes or residences; authorizing the Department
 7 of Revenue to adopt rules; 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. Paragraph (u) is added to subsection (5) of
 13 section 212.08, Florida Statutes, to read:

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

20 (5) EXEMPTIONS; ACCOUNT OF USE.—

21 (u) Items that assist in independent living for the
 22 elderly.—

23 1. The following items enabling an elderly person to age
 24 in place and live independently in his or her home or residence
 25 are exempt from the tax imposed by this chapter:

- 26 | a. Bed transfer handles.
- 27 | b. Handrails, bed rails, or grab bars.
- 28 | c. Shower seats.
- 29 | 2. The department may adopt rules to administer the
- 30 | exemption under this paragraph.
- 31 | Section 2. This act shall take effect July 1, 2019.