A bill to be entitled
An act relating to a sales tax exemption for the
elderly; amending s. 212.08, F.S.; exempting from the
sales and use tax specified items that enable elderly
persons to age in place and live independently in
their homes or residences; authorizing the Department
of Revenue to adopt rules; providing an effective
date.

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

Section 1. Paragraph (u) is added to subsection (5) of
section 212.08, Florida Statutes, to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.—

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

1. The following items enabling an elderly person to age
in place and live independently in his or her home or residence
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.