

1 A bill to be entitled
2 An act relating to ; providing an effective date.

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

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6 Section 1. Paragraph (vuv) is added to subsection (7) of
7 section 212.08, Florida Statutes, to read:

8 212.08 Sales, rental, use, consumption, distribution, and
9 storage tax; specified exemptions.—The sale at retail, the
10 rental, the use, the consumption, the distribution, and the
11 storage to be used or consumed in this state of the following
12 are hereby specifically exempt from the tax imposed by this
13 chapter.

14 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
15 entity by this chapter do not inure to any transaction that is
16 otherwise taxable under this chapter when payment is made by a
17 representative or employee of the entity by any means,
18 including, but not limited to, cash, check, or credit card, even
19 when that representative or employee is subsequently reimbursed
20 by the entity. In addition, exemptions provided to any entity by
21 this subsection do not inure to any transaction that is
22 otherwise taxable under this chapter unless the entity has
23 obtained a sales tax exemption certificate from the department
24 or the entity obtains or provides other documentation as
25 required by the department. Eligible purchases or leases made
26 with such a certificate must be in strict compliance with this
27 subsection and departmental rules, and any person who makes an
28 exempt purchase with a certificate that is not in strict
29 compliance with this subsection and the rules is liable for and

30 shall pay the tax. The department may adopt rules to administer
31 this subsection.

32 (vvv) Smart water shutoff devices.—There shall be exempt
33 from the tax imposed by this chapter the sale of a smart water
34 shutoff device with a sales price of \$500 or less.

35 1. As used in this paragraph, a “smart water shutoff
36 device” means a device that is designed to be installed on and
37 connected to the main water supply of a residential structure
38 that uses smart technology to detect abnormal water usage in
39 order to automatically shut off the main water supply to
40 mitigate water intrusion.

41 Section 2. This act shall take effect July 1, 2025.