

HB 419

2013

1 A bill to be entitled  
2 An act relating to the tax on sales, use, and other  
3 transactions; specifying a period during which the  
4 sale of clothing, wallets, bags, school supplies,  
5 personal computers, and personal computer related  
6 accessories are exempt from the sales tax; providing  
7 definitions; providing exceptions; authorizing the  
8 Department of Revenue to adopt emergency rules;  
9 providing an effective date.

10  
11 Be It Enacted by the Legislature of the State of Florida:

12  
13 Section 1. (1) The tax levied under chapter 212, Florida  
14 Statutes, may not be collected during the period from 12:01 a.m.  
15 on August 2, 2013, through 11:59 p.m. on August 4, 2013, on the  
16 sale of:

17 (a) Clothing, wallets, or bags, including handbags,  
18 backpacks, fanny packs, and diaper bags, but excluding  
19 briefcases, suitcases, and other garment bags, having a sales  
20 price of \$75 or less per item. As used in this paragraph, the  
21 term "clothing" means:

22 1. Any article of wearing apparel intended to be worn on  
23 or about the human body, excluding watches, watchbands, jewelry,  
24 umbrellas, and handkerchiefs; and

25 2. All footwear, excluding skis, swim fins, roller blades,  
26 and skates.

27 (b) School supplies having a sales price of \$15 or less  
28 per item. As used in this paragraph, the term "school supplies"

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29 means pens, pencils, erasers, crayons, notebooks, notebook  
30 filler paper, legal pads, binders, lunch boxes, construction  
31 paper, markers, folders, poster board, composition books, poster  
32 paper, scissors, cellophane tape, glue or paste, rulers,  
33 computer disks, protractors, compasses, and calculators.

34 (c) Personal computers and related accessories with a  
35 sales price of \$750 or less, purchased for noncommercial home or  
36 personal use, including personal computer base units and  
37 keyboards, personal digital assistants, handheld computers,  
38 monitors, other peripheral devices, modems for Internet and  
39 network access, and nonrecreational software, regardless of  
40 whether the accessories are used in association with a personal  
41 computer base unit. Computer and computer related accessories do  
42 not include furniture or any systems, devices, software, or  
43 peripherals designed or intended primarily for recreational use.

44 (2) 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(2),  
49 Florida Statutes.

50 (3) The Department of Revenue may, and all conditions are  
51 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
52 and 120.54, Florida Statutes, to administer this section.

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