

1 A bill to be entitled
 2 An act relating to veterans' annual sales tax holiday;
 3 creating an annual sales tax holiday for veterans;
 4 specifying items that are eligible for the sales tax
 5 holiday; defining the term "veteran" for purposes of
 6 the sales tax holiday; specifying documents that
 7 demonstrate proof of military status; specifying
 8 reporting requirements of retailers; authorizing
 9 certain dealers to elect not to participate in the tax
 10 exemption holiday; specifying procedures for a dealer
 11 to opt out; authorizing the Department of Revenue to
 12 adopt rules; providing an effective date.

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

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 16 Section 1. Sales tax holiday for veterans of the United
 17 States Armed Forces.-

18 (1) The tax levied under chapter 212, Florida Statutes,
 19 may not be collected from a veteran, as defined in subsection
 20 (2), during the period from 12:01 a.m. on November 10 through
 21 11:59 p.m. on November 12, annually, on the retail sale, as
 22 defined in s. 212.02(14), Florida Statutes, of clothing with a
 23 sales price of \$60 or less per item. As used in this paragraph,
 24 the term "clothing" means:

25 (a) Any article of wearing apparel intended to be worn on
26 or about the human body, excluding watches, watchbands, jewelry,
27 umbrellas, and handkerchiefs.

28 (b) All footwear, excluding skis, swim fins, roller
29 blades, and skates.

30 (2) Notwithstanding any action by the United States
31 Department of Veterans Affairs relating to dishonorable
32 discharges, the term "veteran" means a person who served in the
33 active military, naval, or air service who was honorably
34 discharged or released or who later received an upgraded
35 honorable discharge or release. To be eligible for the sales tax
36 holiday, a veteran must show proof of military status at the
37 time he or she purchases the eligible items. The veteran may
38 show proof of military status by presenting his or her:

39 1. DD Form 2, Uniformed Services Identification Card,
40 issued by the United States Department of Defense,

41 2. DD Form 2765, Uniformed Services Identification and
42 Privilege Card, issued by the United States Department of
43 Defense,

44 3. DD Form 214, issued by the United States Department of
45 Defense identifying the servicemember's discharge as
46 "Honorable",

47 4. Veteran identification card, issued to a veteran with a
48 100-percent disability by the Department of Veterans' Affairs
49 under s. 295.17, or

50 5. Valid driver license, issued by the Department of
51 Highway Safety and Motor Vehicles, containing the word
52 "Veteran".

53 (3) A retailer making tax-exempt sales under this section
54 shall report to the Department of Revenue the amount of its
55 gross sales on the retailer's sales and use tax return.

56 (4) The tax exemptions provided in this section apply at
57 the option of a retailer if less than 5 percent of the
58 retailer's gross sales of tangible personal property in the
59 prior calendar year are comprised of items that would be exempt
60 under this section. If a qualifying retailer chooses not to
61 participate in the tax holiday, by August 1, annually, the
62 retailer must notify the Department of Revenue in writing of its
63 election to collect sales tax during the holiday and must post a
64 copy of that notice in a conspicuous location at its place of
65 business.

66 (5) The Department of Revenue may, and all conditions are
67 deemed met to, adopt rules pursuant to ss. 120.536(1) and
68 120.54, Florida Statutes, to administer this section.

69 Section 2. This act shall take effect July 1, 2017.