

HOUSE MESSAGE SUMMARY

Date: May 1, 1998

Bill Subject: Florida Residents' Tax Relief Act of 1998

Prepared By: Senate Committee on Ways and Means

I. Amendments Contained in Message

House Amendment 04407-0110-781183 amendment to Senate amendment-213304 (body with title)

II. Summary of Amendments Contained in Message

04407-0110-781183 This amendment makes three major changes to Senate amendment:

1. Dollar cap on items is reduced from \$100 to \$50. Also, the House amendment exempts on a per item basis rather than on a transaction basis.
2. Days exemption applies to is extended by two days to August 21, 1998.
3. Definition of clothing is changed to not include material used to make clothes and to list a slightly different list of exclusions from the tax