

By the Committees on Finance & Taxation, Governmental  
Operations and Representatives Byrd, Fasano, Feeney, Peaden,  
Maygarden, Murman, Tamargo, Arnall, Bitner, Wallace, Putnam,  
Harrington, Flanagan, Kelly, Westbrook, Burroughs,  
(Additional Sponsors on Last Printed Page)

1 A bill to be entitled  
2 An act relating to tax on sales, use, and other  
3 transactions; providing a short title;  
4 providing that no tax levied under ch. 212,  
5 F.S., shall be collected on sales of clothing  
6 with a value of \$50 or less during specified  
7 periods in August 1998 and January 1999;  
8 providing a definition; providing for rules;  
9 providing an effective date.

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

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13 Section 1. This act may be cited as the "Florida  
14 Residents' Tax Relief Act of 1998."

15 Section 2. (1) No tax levied under the provisions of  
16 chapter 212, Florida Statutes, shall be collected on sales of  
17 clothing having a taxable value of \$50 or less during the  
18 following periods:

19 (a) From 12:01 a.m., August 15, 1998, through  
20 midnight, August 21, 1998.

21 (b) From 12:01 a.m., January 15, 1999, through  
22 midnight, January 17, 1999.

23 (2) As used in this section, "clothing" means any  
24 article of wearing apparel, including footwear, intended to be  
25 worn on or about the human body. For purposes of this section,  
26 "clothing" does not include watches, watchbands, jewelry,  
27 handbags, handkerchiefs, umbrellas, scarves, ties, headbands,  
28 or belt buckles.

29 (3) The Department of Revenue is authorized to adopt  
30 rules pursuant to chapter 120, Florida Statutes, to carry out  
31 the provisions of this section.

1           Section 3. This act shall take effect upon becoming a  
2 law.

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7   ADDITIONAL SPONSORS

8 Littlefield, Lacasa, Sembler, Mackey, Ogles, Ball, Crow, Culp,  
9 Rojas, Thrasher, Starks and Crist  
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