

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; excluding sales within
9 a theme park or entertainment complex or public
10 lodging establishment; providing for rules;
11 providing an effective date.

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

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

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

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

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

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

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1 (3) This section does not apply to sales within a
2 theme park or entertainment complex, as defined in s.
3 509.013(9), Florida Statutes, or within a public lodging
4 establishment, as defined in s. 509.013(4), Florida Statutes.

5 (4) The Department of Revenue is authorized to adopt
6 rules pursuant to chapter 120, Florida Statutes, to carry out
7 the provisions of this section.

8 Section 3. This act shall take effect upon becoming a
9 law.

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