

1                   A bill to be entitled  
2           An act relating to sales taxes; specifying a  
3           date on which the sale of clothing shall be  
4           exempt from sales taxes; defining the term  
5           "clothing"; authorizing the Department of  
6           Revenue to adopt rules to administer the  
7           provisions of the act; providing an  
8           appropriation; providing exceptions; providing  
9           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 period from 12:01 a.m., August 15, 1998, through midnight,  
19 August 21, 1998.

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

26           (3) This section does not apply to sales within a  
27 theme park or entertainment complex, as defined in s.  
28 509.013(9), Florida Statutes, or within a public lodging  
29 establishment, as defined in s. 509.013(4), Florida Statutes.

30           (4) The provisions of chapter 120, Florida Statutes,  
31 to the contrary notwithstanding the Department of Revenue is

1 authorized to adopt rules to carry out the provisions of this  
2 section.

3 Section 3. The sum of \$200,000 is appropriated from  
4 the General Revenue Fund to the Department of Revenue for the  
5 purpose of administering this act.

6 Section 4. This act shall take effect upon becoming a  
7 law.

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