By Representatives Gottlieb, Wasserman Schultz, Tobin, Mackenzie, Horan, Ritter, Ritchie, Miller, Stafford, Boyd, Mackey, Rayson, Effman, Lippman, Bainter, Wise, Crow, Byrd, Trovillion, Ball, Kelly, Westbrook, Morroni, Goode, Culp, (Additional Sponsors on Last Printed Page)

A bill to be entitled

An act relating to Back-to-School Tax Break Days; designating August 7 and 8, 1998, as "Back-to-School Tax Break Days"; providing that no tax levied under ch. 212, F.S., shall be collected on those days on sales of school supplies, school uniforms, or clothing with a value of less than $25; providing definitions; providing for rules; providing an effective date.

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

Section 1. Back-to-School Tax Break Days.--

(1) Friday, August 7, 1998, and Saturday, August 8, 1998, are designated as "Back-to-School Tax Break Days." During the 48 hours of those days no tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on sales of school supplies or school uniforms, or on sales of clothing having a taxable value of less than $25.

(2) As used in this section:

(a) "School supplies" means paper, poster board, notebooks, binders, scissors, pencils, pens, rulers, crayons, markers, lunchboxes, backpacks, dictionaries, thesauruses, tape, tape dispensers, staples, and staplers.

(b) "Clothing" means any article of wearing apparel, including footwear, intended to be worn on or about the human body. For purposes of this section, "clothing" does not include watches, jewelry, or similar items of adornment.

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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

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

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HOUSE SUMMARY

Designates August 7 and 8, 1998, as "Back-to-School Tax Break Days," and provides that no sales tax shall be collected on those days on sales of school supplies or school uniforms, or of clothing having a value of less than $25.

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