

By Senator Cowin

11-77-99

1 A bill to be entitled
 2 An act relating to sales taxes; creating s.
 3 212.0805, F.S.; exempting sales of certain
 4 clothing items from sales taxes during
 5 specified periods; defining "clothing" for
 6 purposes of the exemption; providing for rules;
 7 providing an appropriation; providing an
 8 effective date.

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

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 12 Section 1. Section 212.0805, Florida Statutes, is
 13 created to read:

14 212.0805 Taxpayer relief days.--

15 (1) No tax levied under the provisions of this chapter
 16 shall be collected on sales of clothing having a taxable value
 17 of \$100 or less during the week beginning 12:01 a.m. on the
 18 first Saturday in February, and the week beginning 12:01 a.m.
 19 on the first Saturday in August, of each year.

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

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

29 (4) The provisions of chapter 120 to the contrary
 30 notwithstanding, the Department of Revenue may adopt rules to
 31 carry out this section.

1 Section 2. The sum of \$200,000 is appropriated from
2 the General Revenue Fund to the Department of Revenue for the
3 1999-2000 fiscal year for the purpose of administering this
4 act.

5 Section 3. This act shall take effect upon becoming a
6 law.

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9 SENATE SUMMARY

10 Exempts sales of articles of clothing having a taxable
11 value of \$100 or less from taxes imposed under ch. 212,
12 F.S., for a 1-week period beginning the first Saturday in
13 February and a 1-week period beginning the first Saturday
14 in August of each year.

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