

By the Committee on Fiscal Resource and Senator Cowin

314-1647-99

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A bill to be entitled

An act relating to the tax on sales, use, and other transactions; specifying a period during which the sale of clothing shall be exempt from such tax; defining "clothing" for purposes of the exemption; providing for rules; providing an appropriation; providing an effective date.

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

Section 1. This act may be cited as the "Florida Residents' Tax Relief Act of 1999."

Section 2. (1) No tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on sales of clothing having a taxable value of \$100 or less during the period from 12:01 a.m., July 31, 1999, through midnight, August 8, 1999.

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

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

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

1 Section 3. 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 4. This act shall take effect upon becoming a
6 law.

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8 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
9 COMMITTEE SUBSTITUTE FOR
10 SB 140

11 The bill creates the "Florida Residents' Tax Relief Act of
12 1999", changing the dates of the tax-free shopping from the
13 first Saturday in February and August of each year, to the
period from 12:01 a.m., July 1, 1999, to midnight, August 8,
1999.

14 The bill also specifies that scarves, ties, handbags, and
15 headbands are included in the definition of exempt clothing.
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