

1                                   A bill to be entitled  
2           An act relating to the tax on sales, use, and  
3           other transactions; specifying a period during  
4           which the sale of clothing shall be exempt from  
5           such tax; defining "clothing" for purposes of  
6           the exemption; providing for rules; providing  
7           an appropriation; providing an effective date.

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

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

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

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

24           (3) This section does not apply to sales within a  
25 theme park or entertainment complex as defined in s.  
26 509.013(9), within a public lodging establishment as defined  
27 in s. 509.013(4), or within an airport as defined in s.  
28 330.27(2).

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

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

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