

By the Committee on Finance & Taxation and Representatives
Albright, Byrd, Fasano and Starks

1 A bill to be entitled

2 An act relating to tax on sales, use, and other

3 transactions; providing a short title;

4 specifying a period during which the sale of

5 clothing below a specified value shall be

6 exempt from such tax; defining "clothing";

7 providing exceptions; authorizing the

8 Department of Revenue to adopt rules; providing

9 an appropriation; providing 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 1999."

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., July 31, 1999, through midnight,

19 August 6, 1999.

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, or headbands.

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), Florida Statutes, or within a public lodging

28 establishment, as defined in s. 509.013(4), Florida Statutes.

29 (4) The provisions of chapter 120, Florida Statutes,

30 to the contrary notwithstanding, the Department of Revenue is

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

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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HOUSE SUMMARY

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12 Creates the "Florida Residents Tax Relief Act of 1999."
13 Exempts purchases of clothing having a taxable value of
14 \$50 or less from sales tax for one week, beginning July
15 31, 1999. Does not apply to purchases in a theme park or
16 entertainment complex or a public lodging establishment.
17 Provides an appropriation to the Department of Revenue.

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