

By Representative Byrd

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; specifying a period during which
4 the sale of clothing shall be exempt from such
5 tax; defining "clothing"; providing exceptions;
6 authorizing the Department of Revenue to adopt
7 rules; 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. This act may be cited as the "Florida
13 Residents' Tax Relief Act of 1999."

14 Section 2. (1) No tax levied under the provisions of
15 chapter 212, Florida Statutes, shall be collected on sales of
16 clothing having a taxable value of \$100 or less during the
17 period from 12:01 a.m., August 14, 1999, through midnight,
18 August 20, 1999.

19 (2) As used in this section, "clothing" means any
20 article of wearing apparel, including footwear, intended to be
21 worn on or about the human body. For purposes of this section,
22 "clothing" does not include watches, watchbands, jewelry,
23 handbags, handkerchiefs, umbrellas, scarves, ties, headbands,
24 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), 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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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 Exempts clothing having a value of \$100 or less from
13 sales tax during the period August 14-20, 1999. Does not
14 apply to sales within a theme park or entertainment
15 complex or a public lodging establishment. Provides an
16 appropriation.

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