Florida House of Representatives - 1999 By Representative Kilmer

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.

HB 455

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**CODING:**Words stricken are deletions; words <u>underlined</u> are additions.

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Section 2. The sum of \$200,000 is appropriated from the General Revenue Fund to the Department of Revenue for the 1999-2000 fiscal year for the purpose of administering this act. Section 3. This act shall take effect upon becoming a law. SENATE SUMMARY Exempts sales of articles of clothing having a taxable value of \$100 or less from taxes imposed under ch. 212, F.S., for a 1-week period beginning the first Saturday in February and a 1-week period beginning the first Saturday in August of each year. 

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