

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.

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

11
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.

