

By Senator Dawson

30-215-00

See HB 89

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; providing that sales of
4 items of tangible personal property having a
5 selling price of \$100 or less shall be exempt
6 from said tax during a specified period;
7 providing exceptions; providing for rules;
8 providing an effective date.

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

11
12 Section 1. (1) No tax levied under the provisions of
13 chapter 212, Florida Statutes, shall be collected on sales of
14 any item of tangible personal property having a selling price
15 of \$100 or less, except alcoholic beverages, cigarettes,
16 tobacco, tobacco products, firearms and antique firearms as
17 defined by s. 790.001(1) and (6), Florida Statutes, and
18 ammunition for firearms, during the period from 12:01 a.m.,
19 August 4, 2000, through midnight, August 10, 2000.

20 (2) The Department of Revenue may adopt rules to carry
21 out the provisions of this section.

22 Section 2. This act shall take effect upon becoming a
23 law.

24
25 *****

26 HOUSE SUMMARY

27
28 Exempts items of tangible personal property having a
29 selling price of \$100 or less from sales tax during the
30 period August 4-10, 2000. Does not apply to sales of
31 alcoholic beverages, cigarettes and tobacco products, or
 firearms and ammunition.