

By Senator Kirkpatrick

5-1061-00

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A bill to be entitled
An act relating to the tax on sales, use, and other transactions; specifying a period during which the sale of certain fishing and hunting gear shall be exempt from such tax; providing definitions; providing for qualification for the exemption; providing for rules; providing an appropriation; providing an effective date.

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

Section 1. This act may be cited as the "Florida Residents' Fishing and Hunting Tax Relief Act."

Section 2. (1) No tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on sales of fishing gear and hunting gear having a selling price of \$100 or less during the period from 12:01 a.m., July 29, 2000, through midnight, August 6, 2000.

(2) As used in this section, the term:

(a) "Fishing gear" means fishing poles, rods, reels, cast nets, hooks, line, lures, fishing vests, waders, and other clothing accessories relating to fishing, artificial bait, and other fishing equipment and accessories directly related to the use of rods and reels for fishing in fresh water or salt water. "Fishing gear" does not include boats, motors, trailers, and other accessories thereto.

(b) "Hunting gear" means camouflage clothing and other camouflage hunting accessories, tree stands and blinds, and other hunting supplies or equipment directly related to the lawful hunting of game as defined in chapter 68A-1, Florida Administrative Code. The term does not include firearms,

1 ammunition, knives, boats or boating equipment, or archery
2 equipment.

3 (3) Only Florida residents who provide proof of
4 possession of a Florida resident hunting license, a Florida
5 resident fishing license, or a combination resident hunting
6 and fishing license are eligible for the exemption provided by
7 this section.

8 (4) The Department of Revenue may promulgate rules to
9 carry out this section, which rules shall not be subject to
10 section 120.56, Florida Statutes.

11 Section 3. The sum of \$200,000 is appropriated from
12 the General Revenue Fund to the Department of Revenue for the
13 purpose of administering this act.

14 Section 4. This act shall take effect upon becoming a
15 law.

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18 LEGISLATIVE SUMMARY

19 Exempts fishing and hunting gear having a selling price
20 of \$100 or less from sales tax during the period July
21 29-August 6, 2000. Requires possession of a resident
22 hunting or fishing license or combination hunting and
23 fishing license to qualify for the exemption. Provides an
24 appropriation.
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