

1                   A bill to be entitled  
2           An act relating to the tax on sales, use, and  
3           other transactions; specifying a period during  
4           which the sale of clothing shall be exempt from  
5           such tax; specifying a period during which the  
6           taxes collected from the sale of clothing shall  
7           be used to augment funding of grants and aid  
8           for adult and children's mental health  
9           services; defining the term "clothing" for  
10          purposes of the exemption; exempting sales at  
11          certain locations from the tax exemption;  
12          providing for rules; specifying a period during  
13          which the sale of school supplies is exempt  
14          from the sales tax; specifying a period during  
15          which the taxes collected from the sale of  
16          school supplies shall be used to augment  
17          funding of grants and aid for adult and  
18          children's mental health services; defining the  
19          term "school supplies" for purposes of the  
20          exemption; providing for rules; providing an  
21          appropriation; providing an effective date.

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

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25           Section 1. (1) For the period beginning at 12:01  
26 a.m., July 29, 2000, through midnight, August 6, 2000, taxes  
27 levied under chapter 212, Florida Statutes, shall have  
28 extraordinary administration and be collected in the following  
29 manner:

30           (a) No tax shall be collected on sales of clothing,  
31 wallets, or bags, including handbags, backpacks, fanny packs,

1 and diaper bags, but excluding briefcases, suitcases, and  
2 other garment bags, having a selling price of \$100 or less  
3 during the period from 12:01 a.m., July 29, 2000, through  
4 midnight, August 2, 2000.

5 (b) Taxes administered on sales of clothing, wallets,  
6 or bags, including handbags, backpacks, fanny packs, and  
7 diaper bags, but excluding briefcases, suitcases, and other  
8 garment bags, having a selling price of \$100 or less during  
9 the period from 12:01 a.m., August 3, 2000, through midnight,  
10 August 6, 2000, shall be collected as stated in chapter 212,  
11 Florida Statutes, except that such revenues shall be  
12 designated to augment funding of grants and aid for adult and  
13 children's mental health services for the 2000-2001 fiscal  
14 year.

15 (2) As used in this section, the term "clothing" means  
16 any article of wearing apparel, including all footwear, except  
17 skis, swim fins, roller blades, and skates, intended to be  
18 worn on or about the human body. For purposes of this section,  
19 the term "clothing" does not include watches, watchbands,  
20 jewelry, umbrellas, or handkerchiefs.

21 (3) This section does not apply to sales within a  
22 theme park or entertainment complex as defined in section  
23 509.013(9), Florida Statutes, within a public lodging  
24 establishment as defined in section 509.013(4), Florida  
25 Statutes, or within an airport as defined in section  
26 330.27(2), Florida Statutes.

27 (4) The provisions of chapter 120, Florida Statutes,  
28 to the contrary notwithstanding, the Department of Revenue may  
29 adopt rules to carry out this section.

30 Section 2. (1) For the period beginning at 12:01  
31 a.m., July 29, 2000, through midnight, August 6, 2000, taxes

1 levied under chapter 212, Florida Statutes, shall have  
2 extraordinary administration and be collected in the following  
3 manner:

4 (a) No tax shall be collected on sales of school  
5 supplies having a selling price of \$10 per item or less during  
6 the period from 12:01 a.m., July 29, 2000, through midnight,  
7 August 2, 2000.

8 (b) Taxes administered on sales of school supplies  
9 having a selling price of \$10 per item or less during the  
10 period from 12:01 a.m., August 3, 2000, through midnight,  
11 August 5, 2000, shall be collected as stated in chapter 212,  
12 Florida Statutes, except that such revenues shall be  
13 designated to augment funding of grants and aid for adult and  
14 children's mental health services for the 2000-2001 fiscal  
15 year.

16 (2) As used in this section, the term "school  
17 supplies" includes pens, pencils, erasers, crayons, notebooks,  
18 notebook filler paper, legal pads, composition books, poster  
19 paper, scissors, cellophane tape, glue or paste, rulers,  
20 protractors, compasses, and calculators.

21 (3) The provisions of chapter 120, Florida Statutes,  
22 to the contrary notwithstanding, the Department of Revenue may  
23 adopt rules to carry out this section.

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

27 Section 4. This act shall take effect upon becoming a  
28 law.

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