

By Representative Andrews

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.08, F.S.;  
4           providing an exemption for the sale of  
5           children's clothing; providing definitions;  
6           directing the Department of Revenue to  
7           establish a technical assistance advisory group  
8           to assist in determining taxability of specific  
9           clothing items; providing an effective date.

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

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13           Section 1. Paragraph (ggg) is added to subsection (7)  
14 of section 212.08, Florida Statutes, to read:15           212.08 Sales, rental, use, consumption, distribution,  
16 and storage tax; specified exemptions.--The sale at retail,  
17 the rental, the use, the consumption, the distribution, and  
18 the storage to be used or consumed in this state of the  
19 following are hereby specifically exempt from the tax imposed  
20 by this chapter.

21           (7) MISCELLANEOUS EXEMPTIONS.--

22           (ggg) Children's clothing.--23           1. The sale of articles of children's clothing is  
24 exempt from the tax imposed by this chapter. This exemption  
25 only applies to articles of clothing sized pursuant to  
26 recognized standards of the clothing trade, as follows: 0-3  
27 months, 3-6 months, 6-9 months, 12 months, 24 months, 2T, 3T,  
28 4T, 5T, 6, and 6X.29           2. As used in this paragraph, "articles of children's  
30 clothing" includes all inner and outer wear, footwear,  
31 headwear, neckwear, hosiery, shirts, gloves, mittens, socks,

1 bathing suits, robes, pajamas, underwear, handkerchiefs, gym  
2 suits, rubbers, artics, boots, sneakers, belts, suspenders,  
3 garters, novelty costumes, and similar articles of children's  
4 clothing. "Inner and outer wear" includes baby blankets, both  
5 receiving and crib, and disposable or reusable children's  
6 diapers and diaper inserts. "Articles of children's clothing"  
7 does not include:  
8       a. Clothing sized and styled or classified by  
9 standards of the clothing trade as adult clothing.  
10       b. Sporting equipment specifically designed for wear  
11 during sporting activities and not customarily worn during  
12 daily, non-sport-oriented activities such as baseball gloves,  
13 bowling shoes, ski boots, fishing boots, life jackets and  
14 vests, football helmets, shin guards, shoe skates, shoulder  
15 pads, and track and other cleated shoes.  
16       c. Accessories such as handbags, hair clips,  
17 ornamental jewelry, umbrellas, wallets, watches, and watch  
18 bands.  
19       d. Rented clothing.  
20       3. The department shall establish a technical  
21 assistance advisory group composed of public and private  
22 sector members, including representatives of clothing  
23 manufacturers, retailers, and retail trade or industry  
24 associations, to advise the department in determining the  
25 taxability of specific articles of children's clothing. In  
26 determining taxability and in preparing a list of specific  
27 articles of children's clothing that are exempt, this group  
28 shall not be subject to the provisions of chapter 120. The  
29 private sector members of this group shall not be compensated  
30 for serving on the group.  
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1 Exemptions provided to any entity by this subsection shall not  
2 inure to any transaction otherwise taxable under this chapter  
3 when payment is made by a representative or employee of such  
4 entity by any means, including, but not limited to, cash,  
5 check, or credit card even when that representative or  
6 employee is subsequently reimbursed by such entity.

7 Section 2. This act shall take effect October 1, 2000.

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HOUSE SUMMARY

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12 Provides a sales tax exemption for children's clothing.  
13 Directs the Department of Revenue to establish a  
14 technical assistance advisory group to assist in  
15 determining taxability of specific clothing items.

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