

By Representative L. Miller

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

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

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

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

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

HOUSE SUMMARY

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