

By Senator Cowin

11-103A-01

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 and school supplies  
5           shall be exempt from such tax; defining the  
6           terms "clothing" and "school supplies" for  
7           purposes of the exemption; providing for rules;  
8           providing an appropriation; providing an  
9           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. This act may be cited as the "Florida  
14 Residents' Tax Relief Act."15           Section 2. (1) A tax levied under chapter 212,  
16 Florida Statutes, may not be collected on sales of clothing,  
17 wallets, or bags, including handbags, backpacks, fanny packs,  
18 and diaper bags, but excluding briefcases, suitcases, and  
19 other garment bags, having a selling price of \$100 or less  
20 during the period from 12:01 a.m., July 28, 2001, through  
21 midnight, August 5, 2001.22           (2) As used in this section, the term "clothing" means  
23 any article of wearing apparel, including all footwear, except  
24 skis, swim fins, roller blades, and skates, intended to be  
25 worn on or about the human body. For purposes of this section,  
26 the term "clothing" does not include watches, watchbands,  
27 jewelry, umbrellas, or handkerchiefs, but the term does  
28 include diapers and incontinence undergarments.29           (3) This section does not apply to sales within a  
30 theme park or entertainment complex as defined in section  
31 509.013(9), Florida Statutes, within a public lodging

1 establishment as defined in section 509.013(4), Florida  
2 Statutes, or within an airport as defined in section  
3 330.27(2), Florida Statutes.

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

7 Section 3. (1) A tax levied under chapter 212,  
8 Florida Statutes, may not be collected on sales of school  
9 supplies having a selling price of \$10 per item or less during  
10 the period from 12:01 a.m., July 28, 2001, through midnight,  
11 August 5, 2001.

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

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

20 Section 4. The sum of \$200,000 is appropriated from  
21 the General Revenue Fund to the Department of Revenue for the  
22 purpose of administering this act.

23 Section 5. This act shall take effect upon becoming a  
24 law.

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27 SENATE SUMMARY

28 Provides an exemption from sales and use taxes for sales  
29 of defined articles of clothing, similar items, and  
30 school supplies, as defined, during the period July 28  
31 through August 5, 2001. Authorizes the Department of  
Revenue to adopt rules to administer the exemption.