

Amendment No. 01 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Kilmer offered the following:

**Amendment (with title amendment)**

On page 1, line 12

remove from the bill: everything after the enacting clause

and insert in lieu thereof:

Section 1. This act may be cited as the "Florida Residents' Tax Relief Act of 2001."

Section 2. (1) No tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on sales of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a selling price of \$100 or less, during the period from 12:01 a.m., August 1, 2001, through midnight, August 6, 2001.

(2) As used in this section, "clothing" means any article of wearing apparel, including all footwear, except skis, swim fins, in-line skates, and other skates, intended to be worn on or about the human body. For purposes of this section, "clothing" does not include watches, watchbands,

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1 jewelry, umbrellas, or handkerchiefs.

2 (3) This section does not apply to sales within a  
3 theme park or entertainment complex, as defined by s.  
4 509.013(9), Florida Statutes, within a public lodging  
5 establishment, as defined by s. 509.013(4), Florida Statutes,  
6 or within an airport, as defined by s. 330.27(2), Florida  
7 Statutes.

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

11 Section 3. (1) A tax levied under chapter 212,  
12 Florida Statutes, may not be collected on sales of school  
13 supplies having a selling price of \$10 per item or less during  
14 the period from 12:01 a.m., August 1, 2001, through midnight,  
15 August 6, 2001.

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

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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 1, lines 2-8

4 remove from the title of the bill: all of said lines

5

6 and insert in lieu thereof:

7 An act relating to the tax on sales, use, and other

8 transactions; specifying a period during which the sale of

9 clothing, school supplies, and certain other items shall be

10 exempt from such tax; defining "clothing" and "school

11 supplies" for purposes of the exemption; providing exceptions;

12 providing for rules; providing an appropriation; providing an

13 effective date.

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