

Bill No. HB 251, 1st Eng.

Amendment No. Barcode 251986

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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Senator Cowin moved the following amendment:

Senate Amendment

Delete everything after the enacting clause

and insert:

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

Section 2. (1) A tax levied under chapter 212, Florida Statutes, shall not 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 \$50 or less during the period from 12:01 a.m., July 28, 2001, through midnight, August 5, 2001.

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

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

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

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

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

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

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

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

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1 Section 5. This act shall take effect upon becoming a
2 law.
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