

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, school supplies,
5 and certain other items shall be exempt from
6 such tax; defining "clothing" and "school
7 supplies" for purposes of the exemption;
8 providing exceptions; providing for rules;
9 providing an appropriation; providing an
10 effective date.

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

13
14 Section 1. This act may be cited as the "Florida
15 Residents' Tax Relief Act of 2001."

16 Section 2. (1) No tax levied under the provisions of
17 chapter 212, Florida Statutes, shall be collected on sales of
18 clothing, wallets, or bags, including handbags, backpacks,
19 fanny packs, and diaper bags, but excluding briefcases,
20 suitcases, and other garment bags, having a selling price of
21 \$100 or less, during the period from 12:01 a.m., August 1,
22 2001, through midnight, August 6, 2001.

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

29 (3) This section does not apply to sales within a
30 theme park or entertainment complex, as defined by s.
31 509.013(9), Florida Statutes, within a public lodging

1 establishment, as defined by s. 509.013(4), Florida Statutes,
2 or within an airport, as defined by s. 330.27(2), Florida
3 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., August 1, 2001, through midnight,
11 August 6, 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.