

By Senator Cowin

11-10-02

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A bill to be entitled
An act relating to the tax on sales, use, and
other transactions; specifying a period during
which the sale of clothing and school supplies
shall be exempt from such tax; defining the
terms "clothing" and "school supplies" for
purposes of the exemption; providing for rules;
providing an appropriation; providing an
effective date.

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

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, may 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 \$100 or less during the period from 12:01 a.m., July 27, 2002, through midnight, August 4, 2002.

(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.

(3) This section does not apply to sales within a theme park or entertainment complex as defined in section 509.013(9), Florida Statutes, within a public lodging establishment as defined in section 509.013(4), Florida

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

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

6 Section 3. (1) A tax levied under chapter 212,
7 Florida Statutes, may not be collected on sales of school
8 supplies having a selling price of \$10 per item or less during
9 the period from 12:01 a.m., July 27, 2002, through midnight,
10 August 4, 2002.

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

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

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

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

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26 SENATE SUMMARY

27 Provides an exemption from sales and use taxes for sales
28 of defined articles of clothing, similar items, and
29 school supplies, as defined, during the period July 27
30 through August 4, 2002. Authorizes the Department of
31 Revenue to adopt rules to administer the exemption.