

By the Committee on Commerce and Economic Opportunities; and  
Senators Cowin and Crist

310-2327-02

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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, wallets, bags, and  
school supplies shall be exempt from such tax;  
defining the terms "clothing" and "school  
supplies" for purposes of the exemption;  
providing that the exemption does not apply to  
sales within certain theme parks, entertainment  
complexes, public lodging establishments, or  
airports; providing requirements with respect  
to proof of Florida residency; 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,

1 the term "clothing" does not include watches, watchbands,  
2 jewelry, umbrellas, or handkerchiefs.

3 (3) This section does not apply to sales within a  
4 theme park or entertainment complex as defined in section  
5 509.013(9), Florida Statutes, within a public lodging  
6 establishment as defined in section 509.013(4), Florida  
7 Statutes, or within an airport as defined in section  
8 330.27(2), Florida Statutes.

9 (4) In order to receive the tax benefit provided for  
10 in this section, the purchaser must provide proof of Florida  
11 residency by production of a Florida driver's license or  
12 Florida identification card.

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

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

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

26 (3) This section does not apply to sales within a  
27 theme park or entertainment complex as defined in section  
28 509.013(9), Florida Statutes, within a public lodging  
29 establishment as defined in section 509.013(4), Florida  
30 Statutes, or within an airport as defined in section  
31 330.27(2), Florida Statutes.

1           (4) In order to receive the tax benefit provided for  
2 in this section, the purchaser must provide proof of Florida  
3 residency by production of a Florida driver's license or  
4 Florida identification card.

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

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

11           Section 5. This act shall take effect upon becoming a  
12 law.

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14                           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
15   COMMITTEE SUBSTITUTE FOR  
16   Senate Bill 214

17 The committee substitute adds the following substantive  
18 provisions to SB 214:

19 1) Provides that the sales tax exemption for school supplies,  
20 as created by the committee substitute, does not apply to  
sales within certain theme parks, entertainment complexes,  
public lodging establishments, or airports.

21 2) Provides that, in order to receive the tax benefits  
22 created by the sales tax exemptions under the act, a purchaser  
23 must provide proof of Florida residency by production of a  
Florida driver's license or Florida identification card.