

By Senator Wise

6-1435-02

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; creating the Florida
4 Residents' Tax Relief Act; specifying a period
5 during which the sale of clothing and school
6 supplies is exempt from such tax; defining the
7 terms "clothing" and "school supplies" for
8 purposes of the exemption; providing for rules;
9 providing an appropriation; providing an
10 effective date.

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

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

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 \$50 or less during the period from 12:01 a.m., July 27, 2002,
22 through midnight, August 4, 2002.

23 (2) As used in this section, the term "clothing" means
24 any article of wearing apparel, including all footwear, except
25 skis, swim fins, roller blades, and skates, intended to be
26 worn on or about the human body. For purposes of this section,
27 the term "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 in section
31 509.013(9), Florida Statutes, within a public lodging

1 establishment as defined in section 509.013(4), Florida
2 Statutes, or within an airport as defined in section
3 330.27(2), Florida Statutes.

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

7 Section 3. (1) A tax levied under chapter 212,
8 Florida Statutes, shall 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., July 27, 2002, through midnight,
11 August 4, 2002.

12 (2) As used in this section, the term "school
13 supplies" means 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) This section does not apply to sales within a
18 theme park or entertainment complex as defined in section
19 509.013(9), Florida Statutes, within a public lodging
20 establishment as defined in section 509.013(4), Florida
21 Statutes, or within an airport as defined in section
22 330.27(2), Florida Statutes.

23 (4) The provisions of chapter 120, Florida Statutes,
24 to the contrary notwithstanding, the Department of Revenue may
25 adopt rules necessary to administer this section.

26 Section 4. The sum of \$200,000 is appropriated from
27 the General Revenue Fund to the Department of Revenue for
28 fiscal year 2002-2003 for the purpose of administering this
29 act.

30 Section 5. This act shall take effect upon becoming a
31 law.

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SENATE SUMMARY

Provides that, from July 27, 2002, through August 4, 2002, the sale of specified items of clothing and of school supplies is exempt from the tax on sales, use, and other transactions. Provides for rulemaking by the Department of Revenue. Provides an appropriation.