

Amendment No. 1 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

The Committee on Fiscal Policy & Resources offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause

and insert:

Section 1. This act may be cited as the "Florida Residents' Tax Relief Act of 2002."

Section 2. (1) No tax levied under the provisions of chapter 212, Florida Statutes, shall 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 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,

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1 jewelry, umbrellas, or handkerchiefs.

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

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

11 Section 3. (1) No tax levied under the provisions of
12 chapter 212, Florida Statutes, may not be collected on sales
13 of school supplies having a selling price of \$10 per item or
14 less during the period from 12:01 a.m., July 27, 2002, through
15 midnight, August 4, 2002.

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

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

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

27 Section 5. This act shall take effect upon becoming a
28 law.

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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 1, line 2,

4

5 insert:

6 tax on sales, use, and other transactions;
7 specifying a period during which the sale of
8 clothing and school supplies shall be exempt
9 from such tax; defining the terms "clothing"
10 and "school supplies" for purposes of the
11 exemption; providing for rules; providing an
12 appropriation; providing an effective date.

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