

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

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

11 Representative(s) Joyner offered the following:

13 **Amendment (with title amendment)**

14 Remove everything after the enacting clause

16 and insert:

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

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

22 (2) Any tax levied under the provisions of chapter
23 212, Florida Statutes, shall not be collected on sales of:

24 (a) Clothing, wallets, or bags, including handbags,
25 backpacks, fanny packs, and diaper bags, but excluding
26 briefcases, suitcases, and other garment bags, having a
27 selling price of \$50 or less, during the period from 12:01
28 a.m., August 3, 2002, through midnight, August 4, 2002.

29 (b) Taxes administered on the sales of clothing,
30 wallets or bags, including handbags, backpacks, fanny packs,
31 and diaper bags, but excluding briefcases, suitcases, and

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1 other garment bags, having a selling price of \$50 or less
2 during the period from 12:01 a.m., July 27, 2002, through
3 midnight, August 3, 2002, shall be collected as stated in
4 chapter 212, Florida Statutes, except that such revenues shall
5 be designated to restore funding to individuals, including
6 individuals over 21 years of age, who qualify to receive adult
7 dental, visual and hearing services under the state Medicaid
8 program. As used in this paragraph, "clothing" means any
9 article of wearing apparel, including all footwear, except
10 skis, swim fins, roller blades, and skates, intended to be
11 worn on or about the human body. For purposes of this
12 paragraph, "clothing" does not include watches, watchbands,
13 jewelry, umbrellas, or handkerchiefs.

14 (c) School supplies having a selling price of \$10 per
15 item or less during the period from 12:01 a.m., July 27, 2002,
16 through midnight, August 4, 2002. As used in this paragraph,
17 the term "school supplies" includes pens, pencils, erasers,
18 crayons, notebooks, notebook filler paper, legal pads,
19 composition books, poster paper, scissors, tape, glue or
20 paste, rulers, computer discs, protractors, compasses, and
21 calculators.

22
23 This subsection does not apply to sales within a theme park or
24 entertainment complex as defined in s. 509.013(9), Florida
25 Statutes, within a public lodging establishment as defined in
26 s. 509.013(4), Florida Statutes, or within an airport as
27 defined in s. 330.27(2), Florida Statutes.

28 (3) Notwithstanding the provisions of chapter 120,
29 Florida Statutes, the Department of Revenue may adopt rules to
30 carry out this section.

31 Section 2. The sum of \$200,000 is appropriated from

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1 the General Revenue Fund to the Department of Revenue for the
2 purpose of administering this act.

3 Section 3. This act shall take effect upon becoming a
4 law.

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6
7 ===== T I T L E A M E N D M E N T =====

8 And the title is amended as follows:

9 remove: all of said lines

10

11 and insert:

12 An act relating to the tax on sales, use, and
13 other transactions; specifying a period during
14 which the sale of clothing, certain other
15 items, and school supplies shall be exempt from
16 such tax; specifying a period during which the
17 taxes collected from the sale of clothing shall
18 be used to restore funding for dental, visual,
19 and hearing services; providing definitions;
20 providing exceptions; providing for rules;
21 providing an appropriation; providing an
22 effective date.

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