

By Representative Kilmer

1                                   A bill to be entitled  
2           An act relating to the tax on sales, use, and  
3           other transactions; specifying a period during  
4           which the sale of clothing and certain other  
5           items shall be exempt from such tax; defining  
6           "clothing"; providing exceptions; providing for  
7           rules; providing an appropriation; providing an  
8           effective date.

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

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

14           Section 2. (1) No tax levied under the provisions of  
15 chapter 212, Florida Statutes, shall be collected on sales of  
16 clothing, wallets, or bags, including handbags, backpacks,  
17 fanny packs, and diaper bags, but excluding briefcases,  
18 suitcases, and other garment bags, having a selling price of  
19 \$100 or less, during the period from 12:01 a.m., July 27,  
20 2002, through midnight, August 4, 2002.

21           (2) As used in this section, "clothing" means any  
22 article of wearing apparel, including all footwear, except  
23 skis, swim fins, in-line skates, and other skates, intended to  
24 be worn on or about the human body. For purposes of this  
25 section, "clothing" does not include watches, watchbands,  
26 jewelry, umbrellas, or handkerchiefs.

27           (3) This section does not apply to sales within a  
28 theme park or entertainment complex, as defined by s.  
29 509.013(9), Florida Statutes, within a public lodging  
30 establishment, as defined by s. 509.013(4), Florida Statutes,  
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1 or within an airport, as defined by s. 330.27(2), Florida  
2 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. The sum of \$200,000 is appropriated from  
7 the General Revenue Fund to the Department of Revenue for the  
8 purpose of administering this act.

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

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13 HOUSE SUMMARY

14 Exempts clothing, wallets, and bags having a selling  
15 price of \$100 or less from sales tax during the period  
16 July 27-August 4, 2002. Does not apply to sales within a  
17 theme park or entertainment complex, a public lodging  
18 establishment, or an airport. Provides an appropriation.  
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