

By the Fiscal Responsibility Council and Representatives
Kilmer, Bean and Hogan

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, certain other
5 items, and school supplies shall be exempt from
6 such tax; providing definitions; providing
7 exceptions; providing for rules; providing an
8 appropriation; providing an 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. (1) This act may be cited as the "Florida
13 Residents' Tax Relief Act of 2002."

14 (2) Any tax levied under the provisions of chapter
15 212, Florida Statutes, shall not be collected on sales of:

16 (a) Clothing, wallets, or bags, including handbags,
17 backpacks, fanny packs, and diaper bags, but excluding
18 briefcases, suitcases, and other garment bags, having a
19 selling price of \$50 or less, during the period from 12:01
20 a.m., July 27, 2002, through midnight, August 4, 2002. As used
21 in this paragraph, "clothing" means any article of wearing
22 apparel, including all footwear, except skis, swim fins,
23 roller blades, and skates, intended to be worn on or about the
24 human body. For purposes of this paragraph, "clothing" does
25 not include watches, watchbands, jewelry, umbrellas, or
26 handkerchiefs.

27 (b) School supplies having a selling price of \$10 per
28 item or less during the period from 12:01 a.m., July 27, 2002,
29 through midnight, August 4, 2002. As used in this paragraph,
30 the term "school supplies" includes pens, pencils, erasers,
31 crayons, notebooks, notebook filler paper, legal pads,

1 composition books, poster paper, scissors, tape, glue or
2 paste, rulers, computer discs, protractors, compasses, and
3 calculators.
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5 This subsection does not apply to sales within a theme park or
6 entertainment complex as defined in s. 509.013(9), Florida
7 Statutes, within a public lodging establishment as defined in
8 s. 509.013(4), Florida Statutes, or within an airport as
9 defined in s. 330.27(2), Florida Statutes.
10 (3) Notwithstanding the provisions of chapter 120,
11 Florida Statutes, the Department of Revenue may adopt rules to
12 carry out this section.
13 Section 2. The sum of \$200,000 is appropriated from
14 the General Revenue Fund to the Department of Revenue for the
15 purpose of administering this act.
16 Section 3. This act shall take effect upon becoming a
17 law.
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