

556-274AX-32

Bill No. HB 19-E

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

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

Representative(s) Melvin offered the following:

Amendment (with title amendment)

remove: everything after the enacting clause,

and insert:

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

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

(a) 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., October 26, 2002, through midnight, November 3, 2002. As used in this paragraph, "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 paragraph, "clothing" does not include watches, watchbands, jewelry, umbrellas, or handkerchiefs.

1 (b) School supplies having a selling price of \$10 per
 2 item or less during the period from 12:01 a.m., October 26,
 3 2002, through midnight, November 3, 2002. As used in this
 4 paragraph, the term "school supplies" includes pens, pencils,
 5 erasers, crayons, notebooks, notebook filler paper, legal
 6 pads, composition books, poster paper, scissors, tape, glue or
 7 paste, rulers, computer discs, protractors, compasses, and
 8 calculators.

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 10 This subsection does not apply to sales within a theme park or
 11 entertainment complex as defined in s. 509.013(9), Florida
 12 Statutes, within a public lodging establishment as defined in
 13 s. 509.013(4), Florida Statutes, or within an airport as
 14 defined in s. 330.27(2), Florida Statutes.

15 (3) Notwithstanding the provisions of chapter 120,
 16 Florida Statutes, the Department of Revenue may adopt rules to
 17 carry out this section.

18 Section 2. The sum of \$200,000 is appropriated from
 19 the General Revenue Fund to the Department of Revenue for the
 20 purpose of administering this act.

21 Section 3. (1) The provisions of sections 1 and 2 are
 22 contingent upon the estimated unencumbered combined balances
 23 in the General Revenue Fund and the Working Capital Fund
 24 exceeding \$180 million as of June 30, 2003, as determined by
 25 the Revenue Estimating Conference and shown on the Financial
 26 Outlook Statement for Combined General Revenue and Working
 27 Capital Funds for Fiscal Year 2002-2003, reflecting the
 28 results of Special Session 2002-E and the Governor's vetoes.

29 (2) If the combined balances estimated pursuant to
 30 subsection (1) are less than \$180 million, the Revenue
 31 Estimating Conference shall adjust, no later than September 4,

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1 2002, the estimated unencumbered balances in the General
2 Revenue Fund and the Working Capital Fund as of June 30, 2003,
3 to reflect actual revenue collections and unused
4 appropriations for fiscal year 2001-2002. If the combined
5 General Revenue Fund and Working Capital Fund balances as
6 adjusted exceed \$180 million, the provisions of sections 1 and
7 2 shall take effect.

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

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

13 And the title is amended as follows:

14 and on page 1, line 9, after the semicolon,

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16 insert:

17 providing for contingent effect; providing
18 duties of the Revenue Estimating Conference
19 under certain circumstances;

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