

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

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

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., July 27, 2002, through midnight, August 4, 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.

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

1 crayons, notebooks, notebook filler paper, legal pads,
2 composition books, poster paper, scissors, tape, glue or
3 paste, rulers, computer discs, protractors, compasses, and
4 calculators.

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

11 (3) Notwithstanding the provisions of chapter 120,
12 Florida Statutes, the Department of Revenue may adopt rules to
13 carry out this section.

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

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

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21 HOUSE SUMMARY

22 Exempts clothing, wallets, and bags having a selling
23 price of \$50 or less and school supplies having a selling
24 price of \$10 or less from the sales tax during the period
25 of July 27-August 4, 2002. Does not apply to sales within
26 a theme park or entertainment complex, a public lodging
27 establishment, or an airport. Provides an appropriation.
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