

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 for contingent effect;  
10          providing duties of the Revenue Estimating  
11          Conference under certain circumstances;  
12          providing an effective date.

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

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

18           (2) Any tax levied under the provisions of chapter  
19 212, Florida Statutes, shall not be collected on sales of:

20           (a) Clothing, wallets, or bags, including handbags,  
21 backpacks, fanny packs, and diaper bags, but excluding  
22 briefcases, suitcases, and other garment bags, having a  
23 selling price of \$50 or less, during the period from 12:01  
24 a.m., October 26, 2002, through midnight, November 3, 2002. As  
25 used in this paragraph, "clothing" means any article of  
26 wearing apparel, including all footwear, except skis, swim  
27 fins, roller blades, and skates, intended to be worn on or  
28 about the human body. For purposes of this paragraph,  
29 "clothing" does not include watches, watchbands, jewelry,  
30 umbrellas, or handkerchiefs.

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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,

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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