

By Senator Cowin

11-2393-02

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, wallets, bags, and
5 school supplies shall be exempt from such tax;
6 defining the terms "clothing" and "school
7 supplies" for purposes of the exemption;
8 providing that the exemption does not apply to
9 sales within certain theme parks, entertainment
10 complexes, public lodging establishments, or
11 airports; providing requirements with respect
12 to proof of Florida residency; providing for
13 rules; providing an appropriation; providing an
14 effective date.

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

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18 Section 1. This act may be cited as the "Florida
19 Residents' Tax Relief Act."

20 Section 2. (1) A tax levied under chapter 212,
21 Florida Statutes, may not be collected on sales of clothing,
22 wallets, or bags, including handbags, backpacks, fanny packs,
23 and diaper bags, but excluding briefcases, suitcases, and
24 other garment bags, having a selling price of \$50 or less
25 during the period from 12:01 a.m., July 27, 2002, through
26 midnight, August 4, 2002.

27 (2) As used in this section, the term "clothing" means
28 any article of wearing apparel, including all footwear except
29 skis, swim fins, roller blades, and skates, intended to be
30 worn on or about the human body. For purposes of this section,
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1 the term "clothing" does not include watches, watchbands,
2 jewelry, umbrellas, or handkerchiefs.

3 (3) This section does not apply to sales within a
4 theme park or entertainment complex as defined in section
5 509.013(9), Florida Statutes, within a public lodging
6 establishment as defined in section 509.013(4), Florida
7 Statutes, or within an airport as defined in section
8 330.27(2), Florida Statutes.

9 (4) In order to receive the tax benefit provided for
10 in this section, the purchaser must provide proof of Florida
11 residency by production of a Florida driver's license or
12 Florida identification card.

13 (5) The provisions of chapter 120, Florida Statutes,
14 to the contrary notwithstanding, the Department of Revenue may
15 adopt rules to carry out this section.

16 Section 3. (1) A tax levied under chapter 212,
17 Florida Statutes, may not be collected on sales of school
18 supplies having a selling price of \$10 per item or less during
19 the period from 12:01 a.m., July 27, 2002, through midnight,
20 August 4, 2002.

21 (2) As used in this section, the term "school
22 supplies" includes pens, pencils, erasers, crayons, notebooks,
23 notebook filler paper, legal pads, composition books, poster
24 paper, scissors, tape, glue or paste, rulers, computer discs,
25 protractors, compasses, and calculators.

26 (3) This section does not apply to sales within a
27 theme park or entertainment complex as defined in section
28 509.013(9), Florida Statutes, within a public lodging
29 establishment as defined in section 509.013(4), Florida
30 Statutes, or within an airport as defined in section
31 330.27(2), Florida Statutes.

