

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representative Wiles offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause, and insert:

Section 1. (1) This is the "Florida Residents' Tax Relief Act of 2003."

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

(a)1. Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$50 or less per item during the period from 12:01 a.m., August 2, 2003, through midnight, August 3, 2003.

2. As used in this paragraph, the term "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, the

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28 term "clothing" does not include watches, watchbands, jewelry,
29 umbrellas, or handkerchiefs.

30 3. Taxes administered on the sales of clothing, wallets,
31 or bags, including handbags, backpacks, fanny packs, and diaper
32 bags, but excluding briefcases, suitcases, and other garment
33 bags, having a sales price of \$50 or less per item during the
34 period from 12:01 a.m., July 26, 2003, through midnight, August
35 1, 2003, shall be collected as stated in chapter 212, Florida
36 Statutes, except that such revenues shall be designated to fund
37 the provisions of the First Sergeant Carey Baker Military Relief
38 Act.

39 (b)1. School supplies having a sales price of \$10 or less
40 per item during the period from 12:01 a.m., August 2, 2003,
41 through midnight, August 3, 2003.

42 2. As used in this paragraph, the term "school supplies"
43 means pens, pencils, erasers, crayons, notebooks, notebook
44 filler paper, legal pads, composition books, poster paper,
45 scissors, cellophane tape, glue or paste, rulers, computer
46 disks, protractors, compasses, and calculators.

47 3. Taxes administered on the sales of school supplies
48 having a sales price of \$10 or less per item during the period
49 from 12:01 a.m., July 26, 2003, through midnight, August 1,
50 2003, shall be collected as stated in chapter 212, Florida
51 Statutes, except that such revenues shall be designated to fund
52 the provisions of the First Sergeant Carey Baker Military Relief
53 Act.

54 (c)1. Books during the period from 12:01 a.m., May 1,
55 2004, through midnight, May 31, 2004.

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56 2. As used in this paragraph, the term "book" means a set
57 of printed sheets bound together and published in a volume. For
58 purposes of this paragraph, the term "book" does not include any
59 newspaper, magazine, or other periodical.

60 (3) This section does not apply to sales within a theme
61 park or entertainment complex as defined in s. 509.013(9),
62 Florida Statutes, within a public lodging establishment as
63 defined in s. 509.013(4), Florida Statutes, or within an airport
64 as defined in s. 330.27(2), Florida Statutes.

65 (4) Notwithstanding the provisions of chapter 120, Florida
66 Statutes, the Department of Revenue may adopt rules to carry out
67 this section.

68 Section 2. The sum of \$400,000 is appropriated from the
69 General Revenue Fund to the Department of Revenue for the
70 purpose of administering this act.

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

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

74 Remove the entire title, and insert:

75 A bill to be entitled
76 An act relating to the tax on sales, use, and other
77 transactions; providing a popular name; specifying a
78 period during which the sale of clothing, school supplies,
79 and books are exempt from such tax; providing for
80 allocation of the tax on clothing and school supplies
81 during a specific period to fund certain military relief
82 provisions; providing definitions; authorizing the
83 Department of Revenue to adopt rules; providing an
84 appropriation; providing an effective date.