

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representative Wiles offered the following:

Substitute Amendment for Amendment (701653) (with directory and title amendments)

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. 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

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28 on or about the human body. For purposes of this paragraph, the
29 term "clothing" does not include watches, watchbands, jewelry,
30 umbrellas, or handkerchiefs.

31 3. Taxes administered on the sales of clothing, wallets,
32 or bags, including handbags, backpacks, fanny packs, and diaper
33 bags, but excluding briefcases, suitcases, and other garment
34 bags, having a sales price of \$50 or less per item during the
35 period from 12:01 a.m., July 26, 2003, through midnight, August
36 2, 2003, shall be collected as stated in chapter 212, Florida
37 Statutes, except that such revenues shall be designated to fund
38 the provisions of the First Sergeant Carey Baker Military Relief
39 Act.

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

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

48 3. Taxes administered on the sales of school supplies
49 having a sales price of \$10 or less per item during the period
50 from 12:01 a.m., July 26, 2003, through midnight, August 2,
51 2003, shall be collected as stated in chapter 212, Florida
52 Statutes, except that such revenues shall be designated to fund
53 the provisions of the First Sergeant Carey Baker Military Relief
54 Act.

55 (c)1. Books during the period from 12:01 a.m., May 1,
56 2004, through midnight, May 31, 2004.

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

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

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

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

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

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

75 Remove the entire title, and insert:

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