



HB 0137

2003

1                                   A bill to be entitled  
 2           An act relating to the tax on sales, use, and other  
 3           transactions; amending s. 212.08, F.S.; specifying a  
 4           period each year during which sales of clothing, certain  
 5           other items, and school supplies are exempt from such tax;  
 6           making the exemption contingent upon funding in the  
 7           General Appropriations Act; providing definitions;  
 8           providing exceptions; providing for rules; providing an  
 9           effective date.

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

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13           Section 1. Subsection (18) is added to section 212.08,  
 14 Florida Statutes, to read:

15           212.08 Sales, rental, use, consumption, distribution, and  
 16 storage tax; specified exemptions.--The sale at retail, the  
 17 rental, the use, the consumption, the distribution, and the  
 18 storage to be used or consumed in this state of the following  
 19 are hereby specifically exempt from the tax imposed by this  
 20 chapter.

21           (18) PARTIAL EXEMPTION; CLOTHING AND SCHOOL SUPPLIES.--

22           (a) Contingent upon funding by the Legislature in the  
 23 General Appropriations Act each year, there are exempt from the  
 24 taxes imposed by this chapter, during a 2 to 9-day period in  
 25 August of each year as designated by implementing language in  
 26 the General Appropriations Act each year, sales of:

27           1. Clothing, wallets, or bags, including handbags,  
 28 backpacks, fanny packs, and diaper bags, but excluding  
 29 briefcases, suitcases, and other garment bags, having a selling  
 30 price of \$50 or less. As used in this subparagraph, "clothing"



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31 means any article of wearing apparel, including all footwear,  
32 except skis, swim fins, roller blades, and skates, intended to  
33 be worn on or about the human body. For purposes of this  
34 subparagraph, "clothing" does not include watches, watchbands,  
35 jewelry, umbrellas, or handkerchiefs.

36 2. School supplies having a selling price of \$10 per item  
37 or less. As used in this subparagraph, the term "school  
38 supplies" includes pens, pencils, erasers, crayons, notebooks,  
39 notebook filler paper, legal pads, composition books, poster  
40 paper, scissors, tape, glue or paste, rulers, computer discs,  
41 protractors, compasses, calculators, and any books or text books  
42 which are designed to be used by children in kindergarten  
43 through third grade.

44  
45 This paragraph does not apply to sales within a theme park or  
46 entertainment complex as defined in s. 509.013(9), within a  
47 public lodging establishment as defined in s. 509.013(4), or  
48 within an airport as defined in s. 330.27(2).

49 (b) The Department of Revenue shall adopt rules pursuant  
50 to chapter 120 to implement this subsection.

51 Section 2. This act shall take effect upon becoming a law.