



HB 0137

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CHAMBER ACTION

The Committee on Future of Florida's Families recommends the following:

Committee Substitute

Remove the entire bill and insert:

A bill to be entitled

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

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

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

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.--The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following



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29 are hereby specifically exempt from the tax imposed by this
30 chapter.

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

32 (a) Contingent upon funding by the Legislature in the
33 General Appropriations Act each year, there are exempt from the
34 taxes imposed by this chapter, during a 2 to 9-day period in
35 August of each year as designated by implementing language in
36 the General Appropriations Act each year, sales of:

37 1. Clothing, wallets, or bags, including handbags,
38 backpacks, fanny packs, and diaper bags, but excluding
39 briefcases, suitcases, and other garment bags, having a sales
40 price of \$50 or less. As used in this subparagraph, "clothing"
41 means any article of wearing apparel, including all footwear,
42 except skis, swim fins, roller blades, and skates, intended to
43 be worn on or about the human body. For purposes of this
44 subparagraph, "clothing" does not include watches, watchbands,
45 jewelry, umbrellas, or handkerchiefs.

46 2. School supplies having a sales price of \$10 per item or
47 less. As used in this subparagraph, the term "school supplies"
48 means pens, pencils, erasers, crayons, notebooks, notebook
49 filler paper, legal pads, composition books, poster paper,
50 scissors, tape, glue or paste, rulers, computer discs,
51 protractors, compasses, calculators, and any books or text books
52 which are designed to be used by children in kindergarten
53 through third grade.

54
55 This paragraph does not apply to sales within a theme park or
56 entertainment complex as defined in s. 509.013(9), within a



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57 | public lodging establishment as defined in s. 509.013(4), or
58 | within an airport as defined in s. 330.27(2).

59 | (b) The Department of Revenue shall adopt rules pursuant
60 | to chapter 120 to implement this subsection.

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