



HB 0137

2003
CS

CHAMBER ACTION

The Committee on Finance & Tax 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; providing a popular name; specifying a period during which the sale of clothing, school supplies, and books are exempt from such tax; providing definitions; authorizing the Department of Revenue to adopt rules; providing an appropriation; providing an effective date.

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

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

Section 2. (1) No tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on the sale 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



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28 price of \$50 or less per item during the period from 12:01 a.m.,
29 July 26, 2003, through midnight, August 3, 2003.

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

36 (b)1. School supplies having a sales price of \$10 or less
37 per item during the period from 12:01 a.m., July 26, 2003,
38 through midnight, August 3, 2003.

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

44 (c)1. Books during the period from 12:01 a.m., May 1,
45 2004, through midnight, May 31, 2004.

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

50 (2) This section does not apply to sales within a theme
51 park or entertainment complex as defined in s. 509.013(9),
52 Florida Statutes, within a public lodging establishment as
53 defined in s. 509.013(4), Florida Statutes, or within an airport
54 as defined in s. 330.27(2), Florida Statutes.



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55 (3) Notwithstanding chapter 120, Florida Statutes, the
56 Department of Revenue may adopt rules to carry out this section.

57 Section 3. The sum of \$400,000 is appropriated from the
58 General Revenue Fund to the Department of Revenue for the
59 purpose of administering this act.

60 Section 4. This act shall take effect upon becoming a law.