



1                   A bill to be entitled  
2           An act relating to the tax on sales, use, and other  
3           transactions; providing a popular name; specifying a  
4           period during which the sale of clothing, school supplies,  
5           and books are exempt from such tax; providing definitions;  
6           authorizing the Department of Revenue to adopt rules;  
7           providing an appropriation; providing an effective date.  
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9   Be It Enacted by the Legislature of the State of Florida:

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

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

16           (a)1. Clothing, wallets, or bags, including handbags,  
17 backpacks, fanny packs, and diaper bags, but excluding  
18 briefcases, suitcases, and other garment bags, having a sales  
19 price of \$50 or less per item during the period from 12:01 a.m.,  
20 July 26, 2003, through midnight, August 3, 2003.

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



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

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

35        (c)1. Books during the period from 12:01 a.m., May 1,  
36 2004, through midnight, May 31, 2004.

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

41        (2) This section does not apply to sales within a theme  
42 park or entertainment complex as defined in s. 509.013(9),  
43 Florida Statutes, within a public lodging establishment as  
44 defined in s. 509.013(4), Florida Statutes, or within an airport  
45 as defined in s. 330.27(2), Florida Statutes.

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

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

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