

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representative Joyner offered the following:

Amendment (with title amendment)

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., July 31, 2003, 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 on or about the human body. For purposes of this paragraph, the

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28 term "clothing" does not include watches, watchbands, jewelry,
29 umbrellas, or handkerchiefs.

30 3. Taxes administered on the sales of clothing, wallets,
31 or bags, including handbags, backpacks, fanny packs, and diaper
32 bags, but excluding briefcases, suitcases, and other garment
33 bags, having a sales price of \$50 or less per item during the
34 period from 12:01 a.m., July 26, 2003, through midnight, July
35 30, 2003, shall be collected as stated in chapter 212, Florida
36 Statutes, except that such revenues shall be designated to
37 restore funding to individuals, including individuals over 21
38 years of age, who qualify to receive adult dental, visual, and
39 hearing services under the state Medicaid program.

40 (b)1. School supplies having a sales price of \$10 or less
41 per item during the period from 12:01 a.m., July 26, 2003,
42 through midnight, 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 (c)1. Books during the period from 12:01 a.m., May 1,
49 2004, through midnight, May 31, 2004.

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

54 (3) This section does not apply to sales within a theme
55 park or entertainment complex as defined in s. 509.013(9),
56 Florida Statutes, within a public lodging establishment as

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57 defined in s. 509.013(4), Florida Statutes, or within an airport
58 as defined in s. 330.27(2), Florida Statutes.

59 (4) Notwithstanding the provisions of chapter 120, Florida
60 Statutes, the Department of Revenue may adopt rules to carry out
61 this section.

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

65 Section 3. If any law amended by this act was also amended
66 by a law enacted at the 2003 Regular Session of the Legislature,
67 such laws shall be construed as if they had been enacted at the
68 same session of the Legislature, and full effect shall be given
69 to each if possible.

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

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

73 Remove the entire title, and insert:

74 A bill to be entitled
75 An act relating to the tax on sales, use, and other
76 transactions; providing a popular name; specifying a
77 period during which the sale of clothing, school supplies,
78 and books are exempt from such tax; providing for
79 allocation of the tax on clothing during a specific period
80 to fund certain adult dental, visual, and hearing
81 benefits; providing definitions; authorizing the
82 Department of Revenue to adopt rules; providing an
83 appropriation; providing for construction of the act in
84 pari materia with laws enacted during the 2003 Regular
85 Session of the Legislature; providing an effective date.