



HB 0039A

2003

1 A bill to be entitled

2 An act relating to the tax on sales, use, and other  
3 transactions; providing an act name; specifying a period  
4 during which the sale of clothing and school supplies are  
5 exempt from such tax; providing definitions; authorizing  
6 the Department of Revenue to adopt rules; providing an  
7 appropriation; providing for construction of the act in  
8 pari materia with laws enacted during the 2003 Regular  
9 Session of the Legislature; providing an effective date.

10  
11 Be It Enacted by the Legislature of the State of Florida:

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

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

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

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

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



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31 through midnight, August 3, 2003.

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

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

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

44 Section 3. The sum of \$200,000 is appropriated from the  
45 General Revenue Fund to the Department of Revenue for the  
46 purpose of administering this act.

47 Section 4. If any law amended by this act was also amended  
48 by a law enacted at the 2003 Regular Session of the Legislature,  
49 such laws shall be construed as if they had been enacted at the  
50 same session of the Legislature, and full effect shall be given  
51 to each if possible.

52 Section 5. This act shall take effect upon becoming a law.