

By Senator Cowin

20-2562-03

1                                   A bill to be entitled  
2           An act relating to the tax on sales, use, and  
3           other transactions; specifying a period during  
4           which the sale of books, clothing, school  
5           supplies, or certain uniform school clothing  
6           shall be exempt from such tax; defining the  
7           term "school supplies" for purposes of the  
8           exemption; providing exceptions; providing for  
9           rules; providing an effective date.

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

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13           Section 1. This act may be cited as the "Florida  
14 Residents' Tax Relief Act of 2003."15           Section 2. (1) A tax levied under the provisions of  
16 chapter 212, Florida Statutes, may not be collected on sales  
17 of books and clothing having a selling price of \$25 per item  
18 or less, school supplies having a selling price of \$10 per  
19 item or less, or uniform school clothing required by a public  
20 or private school having a selling price of \$25 per item or  
21 less, during the period from 12:01 a.m., July 25, 2003,  
22 through midnight, August 3, 2003.23           (2) As used in this section, the term "school  
24 supplies" means pens, pencils, erasers, crayons, notebooks,  
25 notebook filler paper, legal pads, composition books, poster  
26 paper, scissors, cellophane tape, glue or paste, rulers,  
27 protractors, compasses, and calculators.28           (3) This section does not apply to sales within a  
29 theme park or entertainment complex as defined in section  
30 509.013(9), Florida Statutes; within a public lodging  
31 establishment as defined in section 509.013(4), Florida

1 Statutes; or within an airport as defined in section  
2 330.27(2), Florida Statutes.

3 (4) Notwithstanding the provisions of chapter 120,  
4 Florida Statutes, to the contrary, the Department of Revenue  
5 may adopt rules to carry out this section.

6 Section 3. This act shall take effect upon becoming a  
7 law.

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SENATE SUMMARY

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Creates the "Florida Residents' Tax Relief Act of 2003."  
Specifies a period during which all sales of books and  
clothing priced at \$25 or less, school supplies priced at  
\$10 or less, and school uniforms priced at \$25 or less  
are exempt from the tax on sales, use, and other  
transactions. Defines the term "school supplies" for  
purposes of the exemption. Provides that the exemption  
does not apply to sales within certain theme parks,  
entertainment complexes, public lodging establishments,  
or airports. Authorizes the Department of Revenue to  
adopt rules.