

By Senator Webster

9-1099-04

1                                   A bill to be entitled  
2           An act relating to the tax on sales, use, and  
3           other transactions; providing a short title;  
4           specifying periods during which the sale of  
5           clothing, wallets, bags, school supplies, and  
6           books shall be exempt from such tax; defining  
7           the terms "clothing," "school supplies," and  
8           "books" for purposes of the exemption;  
9           providing that the exemption does not apply to  
10          sales within certain theme parks, entertainment  
11          complexes, public lodging establishments, or  
12          airports; providing for rules by the Department  
13          of Revenue; providing an appropriation;  
14          providing an effective date.

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

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18           Section 1. This act may be cited as the "Florida Sales  
19 Tax Relief Act."

20           Section 2. (1) The tax levied under chapter 212,  
21 Florida Statutes, may not be collected on sales of clothing,  
22 wallets, or bags, including handbags, backpacks, fanny packs,  
23 and diaper bags, but excluding briefcases, suitcases, and  
24 other garment bags, having a selling price of \$50 or less  
25 during the period from 12:01 a.m., July 24, 2004, through  
26 midnight, August 1, 2004.

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

3 (3) This section does not apply to sales within a  
4 theme park or entertainment complex as defined in section  
5 509.013(9), Florida Statutes, within a public lodging  
6 establishment as defined in section 509.013(4), Florida  
7 Statutes, or within an airport as defined in section  
8 330.27(2), Florida Statutes.

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

12 Section 3. (1) The tax levied under chapter 212,  
13 Florida Statutes, may not be collected on sales of school  
14 supplies having a selling price of \$10 per item or less during  
15 the period from 12:01 a.m., July 24, 2004, through midnight,  
16 August 1, 2004.

17 (2) As used in this section, the term "school  
18 supplies" includes pens, pencils, erasers, crayons, notebooks,  
19 notebook filler paper, legal pads, composition books, poster  
20 paper, scissors, cellophane tape, glue or paste, rulers,  
21 protractors, compasses, and calculators.

22 (3) This section does not apply to sales within a  
23 theme park or entertainment complex as defined in section  
24 509.013(9), Florida Statutes, within a public lodging  
25 establishment as defined in section 509.013(4), Florida  
26 Statutes, or within an airport as defined in section  
27 330.27(2), Florida Statutes.

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

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1           Section 4. (1) The tax levied under chapter 212,  
2 Florida Statutes, may not be collected on sales of books  
3 during the period from 12:01 a.m., May 1, 2005, through  
4 midnight, May 31, 2005.

5           (2) As used in this section, the term "book" means a  
6 set of printed sheets bound together and published in a  
7 volume. For purposes of this section, the term "book" does not  
8 include newspapers, magazines, or other periodicals.

9           (3) This section does not apply to sales within a  
10 theme park or entertainment complex as defined in section  
11 509.013(9), Florida Statutes, within a public lodging  
12 establishment as defined in section 509.013(4), Florida  
13 Statutes, or within an airport as defined in section  
14 330.27(2), Florida Statutes.

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

18           Section 5. The sum of \$400,000 is appropriated from  
19 the General Revenue Fund to the Department of Revenue for the  
20 purpose of administering this act.

21           Section 6. This act shall take effect upon becoming a  
22 law.

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25           SENATE SUMMARY

26           Creates the "Florida Sales Tax Relief Act." Specifies  
27 periods during which the sale of clothing, wallets, bags,  
28 school supplies, and books is to be exempt from the tax  
29 on sales, use, and other transactions. Defines the terms  
30 "clothing," "school supplies," and "books" for purposes  
31 of the exemption. Provides that the exemption does not  
apply to sales within certain theme parks, entertainment  
complexes, public lodging establishments, or airports.  
Provides for rulemaking. Provides an appropriation.