

HB 0237

2004

A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending s. 212.08, F.S.; specifying a period each year during which sales of clothing, certain other items, and school supplies are exempt from such tax; making the exemption contingent upon funding in the General Appropriations Act each year; providing definitions; providing exceptions; providing for rules; providing an effective date.

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

Section 1. Subsection (18) is added to section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.--The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(18) PARTIAL EXEMPTION; CLOTHING AND SCHOOL SUPPLIES.--

(a) Contingent upon funding by the Legislature in the General Appropriations Act each year, there are exempt from the taxes imposed by this chapter, during a 2 to 9-day period in August of each year as designated by implementing language in the General Appropriations Act each year, sales of:

1. Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a selling price of \$50 or less. As used in this subparagraph, the term

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31 "clothing" means any article of wearing apparel, including all  
 32 footwear, except skis, swim fins, roller blades, and skates,  
 33 intended to be worn on or about the human body. For purposes of  
 34 this subparagraph, the term "clothing" does not include watches,  
 35 watchbands, jewelry, umbrellas, or handkerchiefs.

36 2. School supplies having a selling price of \$10 per item  
 37 or less. As used in this subparagraph, the term "school  
 38 supplies" includes pens, pencils, erasers, crayons, notebooks,  
 39 notebook filler paper, legal pads, composition books, poster  
 40 paper, scissors, tape, glue or paste, rulers, computer discs,  
 41 protractors, compasses, calculators, and any books or textbooks  
 42 which are designed to be used by children in kindergarten  
 43 through third grade.

44  
 45 This paragraph does not apply to sales within a theme park or  
 46 entertainment complex as defined in s. 509.013(9), within a  
 47 public lodging establishment as defined in s. 509.013(4), or  
 48 within an airport as defined in s. 330.27(2).

49 (b) The Department of Revenue shall adopt rules pursuant  
 50 to chapter 120 to implement this subsection.

51 Section 2. This act shall take effect upon becoming a law.