

CHAMBER ACTION

1 The Committee on Finance & Tax recommends the following:

2
3 **Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to the tax on sales, use, and other
7 transactions; specifying a period during which the sale of
8 clothing and school supplies are exempt from such tax;
9 providing definitions; providing exceptions; authorizing
10 the Department of Revenue to adopt rules; providing an
11 appropriation; providing an effective date.

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

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15 Section 1. (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 24, 2004, through midnight, August 1, 2004.

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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 24, 2004,
31 through midnight, August 1, 2004.

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 2. The sum of \$206,000 is appropriated from the
45 General Revenue Fund to the Department of Revenue for the
46 purpose of administering this act.

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