

Bill No. CS for SB 244 & 1566

Amendment No. \_\_\_\_ Barcode 391100

CHAMBER ACTION

Senate

House

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Senator Cowin moved the following amendment:

**Senate Amendment (with title amendment)**

On page 1, line 18, through  
page 3, line 20, delete those lines

and insert:

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

(a)1. Books, clothing, wallets, or bags, including  
handbags, backpacks, fanny packs, and diaper bags, but  
excluding briefcases, suitcases, and other garment bags,  
having a sales price of \$50 or less per item during the period  
from 12:01 a.m., July 24, 2004, through midnight, August 1,  
2004.

2. As used in this paragraph, the term:

a. "Book" means a set of printed sheets bound together  
and published in a volume. For purposes of this paragraph, the  
term "book" does not include newspapers, magazines, or other  
periodicals.

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1           b. "Clothing" means any article of wearing apparel,  
 2 including all footwear, except skis, swim fins, roller blades,  
 3 and skates, intended to be worn on or about the human body.  
 4 For purposes of this paragraph, the term "clothing" does not  
 5 include watches, watchbands, jewelry, umbrellas, or  
 6 handkerchiefs.

7           (b)1. School supplies having a sales price of \$10 or  
 8 less per item during the period from 12:01 a.m., July 24,  
 9 2004, through midnight, August 1, 2004.

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

15           (2) This section does not apply to sales within a  
 16 theme park or entertainment complex as defined in section  
 17 509.013(9), Florida Statutes, within a public lodging  
 18 establishment as defined in section 509.013(4), Florida  
 19 Statutes, or within an airport as defined in section  
 20 330.27(2), Florida Statutes.

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

24  
25 (Redesignate subsequent sections.)

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28 ===== T I T L E    A M E N D M E N T =====

29 And the title is amended as follows:

30           On page 1, lines 2-13, delete those lines

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1 and insert:

2           An act relating to taxation; specifying a  
3           period during which the sale of books,  
4           clothing, and school supplies are exempt from  
5           such tax; providing definitions; providing  
6           exceptions; authorizing the Department of  
7           Revenue to adopt rules;

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