

By Senator Cowin

20-243-04

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 clothing, wallets, bags,
5 certain books, and school supplies shall be
6 exempt from such tax; defining the terms
7 "clothing" and "school supplies" for purposes
8 of the exemption; providing that the exemption
9 does not apply to sales within certain theme
10 parks, entertainment complexes, public lodging
11 establishments, or airports; providing for
12 rules; providing an appropriation; providing an
13 effective date.

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

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17 Section 1. This act may be cited as the "Florida
18 Residents' Tax Relief Act."

19 Section 2. (1) A tax levied under chapter 212,
20 Florida Statutes, may not be collected on sales of clothing,
21 retail books, wallets, or bags, including handbags, backpacks,
22 fanny packs, and diaper bags, but excluding briefcases,
23 suitcases, and other garment bags, having a selling price of
24 \$100 or less during the period from 12:01 a.m., July 25, 2004,
25 through midnight, August 2, 2004.

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

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

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

10 Section 3. (1) A tax levied under chapter 212,
11 Florida Statutes, may not be collected on sales of school
12 supplies having a selling price of \$10 per item or less during
13 the period from 12:01 a.m., July 25, 2004, through midnight,
14 August 2, 2004.

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

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

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

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1 Section 4. The sum of \$200,000 is appropriated from
2 the General Revenue Fund to the Department of Revenue for the
3 purpose of administering this act.

4 Section 5. This act shall take effect upon becoming a
5 law.

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8 SENATE SUMMARY

9 Creates the "Florida Residents' Tax Relief Act."
10 Specifies a period during which the sale of clothing,
wallets, bags, retail books, and school supplies is to be
11 exempt from the tax on sales, use, and other
transactions. Defines the terms "clothing" and "school
12 supplies" for purposes of the exemption. Provides that
the exemption does not apply to sales within certain
13 theme parks, entertainment complexes, public lodging
establishments, or airports. Provides for rulemaking.
14 Provides an appropriation.