

By the Committee on Finance and Taxation; and Senators Cowin, Webster and Fasano

314-2342-04

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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1 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
2 COMMITTEE SUBSTITUTE FOR
3 SB 244 and SB 1566

4 The committee substitute made the following changes to the
5 "Florida Residents' Tax Relief Act":

- 6 1. Changed the name from the "Florida Residents' Tax Relief
7 Act" to the "Florida Sales Tax Relief Act";
- 8 2. Reduced from \$100 to \$50, the sales price on clothing,
9 wallets, or bags that can be sold tax-free;
- 10 3. Changed the dates of the tax-free holiday from July 25,
11 2004 through August 2, 2004, to July 24, 2004 through
12 August 1, 2004;
- 13 4. Removed the sale of retail books from the 9-days of tax
14 free shopping and replaces it with an entire month of
15 tax-free shopping on books during the month of May, 2005.
- 16 5. Increased from \$200,000 to \$400,000, the appropriation
17 from the General Revenue Fund to the Department of
18 Revenue for the purpose of administering the provisions
19 of the bill.
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