

1 A bill to be entitled
 2 An act relating to tax on sales, use, and other
 3 transactions; specifying a period each year during which
 4 the sale of books, clothing, and school supplies are
 5 exempt from such tax; providing definitions; providing
 6 exceptions; authorizing the Department of Revenue to adopt
 7 rules; providing an appropriation; providing an effective
 8 date.

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

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

15 (a)1. Books, clothing, wallets, or bags, including
 16 handbags, backpacks, fanny packs, and diaper bags, but excluding
 17 briefcases, suitcases, and other garment bags, having a sales
 18 price of \$100 or less per item during the last 9 days of July
 19 each year.

20 2. As used in this paragraph, the term:

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

25 b. "Clothing" means any article of wearing apparel,
 26 including all footwear, except skis, swim fins, roller blades,
 27 and skates, intended to be worn on or about the human body. For
 28 purposes of this paragraph, the term "clothing" does not include

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

29 watches, watchbands, jewelry, umbrellas, or handkerchiefs.

30 (b)1. School supplies having a sales price of \$10 or less
 31 per item during the last 9 days of July each year.

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 purposes
 46 of administering section 1.

47 Section 3. This act shall take effect July 1, 2005.