

ENROLLED
 HB 101, Engrossed 1

2005 Legislature

1 A bill to be entitled
 2 An act relating to tax on sales, use, and other
 3 transactions; specifying a period during which the sale of
 4 books, clothing, and school supplies are exempt from such
 5 tax; providing definitions providing exceptions;
 6 authorizing the Department of Revenue to adopt rules;
 7 providing an appropriation; providing an effective date.
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9 Be It Enacted by the Legislature of the State of Florida:
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11 Section 1. (1) No tax levied under the provisions of
 12 chapter 212, Florida Statutes, shall be collected on the sale
 13 of:

14 (a)1. Books, clothing, wallets, or bags, including
 15 handbags, backpacks, fanny packs, and diaper bags, but excluding
 16 briefcases, suitcases, and other garment bags, having a sales
 17 price of \$50 or less per item during the last 9 days of July
 18 2005.

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

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

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

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29 (b)1. School supplies having a sales price of \$10 or less
30 per item during the last 9 days of July 2005.

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

36 (2) This section does not apply to sales within a theme
37 park or entertainment complex as defined in s. 509.013(9),
38 Florida Statutes, within a public lodging establishment as
39 defined in s. 509.013(4), Florida Statutes, or within an airport
40 as defined in s. 330.27(2), Florida Statutes.

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

43 Section 2. The sum of \$206,000 is appropriated from the
44 General Revenue Fund to the Department of Revenue for purposes
45 of administering section 1.

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