9-448-05

## A bill to be entitled

 An act relating to the tax on sales, use, and other transactions; providing a short title; specifying periods during which the sale of clothing, wallets, bags, school supplies, and books shall be exempt from such tax; defining the terms "clothing," "school supplies," and "books" for purposes of the exemption; providing that the exemption does not apply to sales within certain theme parks, entertainment complexes, public lodging establishments, or airports; providing for the Department of Revenue to adopt rules; providing an appropriation; providing an effective date.Be It Enacted by the Legislature of the State of Florida:

Section 1. This act may be cited as the "Florida Sales
Tax Relief Act."
Section 2. (1) The tax levied under chapter 212,
Florida Statutes, may not be collected on the sale of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a selling price of $\$ 50$ or less during the period from 12:01 a.m., July 23, 2005, through midnight, July 31, 2005.
(2) As used in this section, the term "clothing" means any article of wearing apparel, including all footwear, except skis, swim fins, roller blades, and skates, intended to be worn on or about the human body. For purposes of this section,

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the term "clothing" does not include watches, watchbands,
jewelry, umbrellas, or handkerchiefs.
    (3) This section does not apply to sales within a
theme park or entertainment complex as defined in section
509.013(9), Florida Statutes, within a public lodging
establishment as defined in section 509.013(4), Florida
Statutes, or within an airport as defined in section
330.27(2), Florida Statutes.
    (4) Notwithstanding the provisions of chapter 120,
Florida Statutes, to the contrary, the Department of Revenue
may adopt rules to carry out this section.
    Section 3. (1) The tax levied under chapter 212,
Florida Statutes, may not be collected on the sale of school
supplies having a selling price of $10 per item or less during
the period from 12:01 a.m., July 23, 2005, through midnight,
July 31, 2005.
    (2) As used in this section, the term "school
supplies" includes pens, pencils, erasers, crayons, notebooks,
notebook filler paper, legal pads, composition books, poster
paper, scissors, cellophane tape, qlue or paste, rulers,
protractors, compasses, and calculators.
    (3) This section does not apply to sales within a
theme park or entertainment complex as defined in section
509.013(9), Florida Statutes, within a public lodqing
establishment as defined in section 509.013(4), Florida
Statutes, or within an airport as defined in section
330.27(2), Florida Statutes.
    (4) Notwithstanding the provisions of chapter 120,
Florida Statutes, to the contrary, the Department of Revenue
may adopt rules to carry out this section.
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            Section 4. (1) The tax levied under chapter 212,
Florida Statutes, may not be collected on the sale of books
during the period from 12:01 a.m., May 1, 2006, through
midnight, May 31, 2006.
    (2) As used in this section, the term "book" means a
set of printed sheets bound together and published in a
volume. For purposes of this section, the term "book" does not
include newspapers, maqazines, or other periodicals.
    (3) This section does not apply to sales within a
theme park or entertainment complex as defined in section
509.013(9), Florida Statutes, within a public lodging
establishment as defined in section 509.013(4), Florida
Statutes, or within an airport as defined in section
330.27(2), Florida Statutes.
    (4) Notwithstanding the provisions of chapter 120,
Florida Statutes, to the contrary, the Department of Revenue
may adopt rules to carry out this section.
    Section 5. The sum of $400,000 is appropriated from
the General Revenue Fund to the Department of Revenue for the
purpose of administering this act.
            Section 6. This act shall take effect upon becoming a
law.
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                    SENATE SUMMARY
    Creates the "Florida Sales Tax Relief Act." Specifies
    periods during which the sale of clothing, wallets, bags,
    school supplies, and books are exempt from the tax on
    sales, use, and other transactions. Defines the terms
    "clothing," "school supplies," and "books" for purposes
    of the exemption. Provides that the exemption does not
    apply to sales within certain theme parks, entertainment
    complexes, public lodging establishments, or airports.
    Provides for the Department of Revenue to adopt rules.
    Provides an appropriation.
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