

By the Committee on Government Efficiency Appropriations; and  
Senators Webster, Fasano, Haridopolos and Clary

593-2214-05

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

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 30, 2005, through midnight, August 7, 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,

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 the sale of school  
14 supplies having a selling price of \$10 per item or less during  
15 the period from 12:01 a.m., July 30, 2005, through midnight,  
16 August 7, 2005.

17 (2) As used in this section, the term "school  
18 supplies" means 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.

31

1           Section 4. (1) The tax levied under chapter 212,  
2 Florida Statutes, may not be collected on the sale of books  
3 during the period from 12:01 a.m., July 30, 2005, through  
4 midnight, August 7, 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.

23  
24  
25  
26  
27  
28  
29  
30  
31

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
Senate Bill 476

The committee substitute changes the definition of school supplies to "means" certain school supplies instead of "includes" certain school supplies. This will prevent the question during the sales tax holiday as to which school supplies are exempt and which are taxable.

The dates of the sales tax holiday are changed from July 23, 2005 - July 31, 2005, to July 30, 2005 - August 7, 2005.

The dates of the sales tax holiday for the sales of books are changed from the entire month of May 2006, to July 30, 2005 - August 7, 2005, the same as the sales tax holiday for clothing and school supplies.