

By Senator Atwater

25-1101-06

See HB 691

1 A bill to be entitled

2 An act relating to the tax on sales, use, and

3 other transactions; providing for noncollection

4 of the tax on a portion of the sales price of

5 certain transactions during a certain period of

6 time; providing exceptions; requiring retailers

7 to obtain a signed certificate of personal

8 consumption from purchasers of certain items;

9 providing penalties; authorizing the Department

10 of Revenue to adopt rules; providing criteria;

11 providing an appropriation; providing an

12 effective date.

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

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16 Section 1. (1) Except as otherwise provided in this

17 section, during the period from 12:01 a.m., July 31, 2006,

18 through midnight, August 6, 2006, the tax levied under the

19 provisions of chapter 212, Florida Statutes, shall not be

20 collected on the first \$5,000 of the sales price of, or

21 consideration paid for, any item of tangible personal property

22 or admission to an event purchased by an individual for

23 personal consumption. This subsection does not apply to

24 purchases made by a business as defined in s. 212.02(2),

25 Florida Statutes, or by an individual to be used in a

26 business.

27 (2) The provisions of subsection (1) do not apply to:

28 (a) Rental car surcharges paid pursuant to s.

29 212.0606, Florida Statutes.

30 (b) Sales from vending machines taxed pursuant to s.

31 212.0515, Florida Statutes.

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

1 (c) All dues and fees paid to private clubs and
2 membership clubs, as described in s. 212.02(1), Florida
3 Statutes.

4 (d) Service warranties taxed pursuant to s. 212.0506,
5 Florida Statutes.

6 (e) Charges for the use of coin-operated amusement
7 machines under s. 212.05(1)(h), Florida Statutes.

8 (f) Discretionary sales surtaxes levied pursuant to
9 ss. 212.054 and 212.055, Florida Statutes.

10 (g) Convention development taxes levied pursuant to s.
11 212.0305, Florida Statutes.

12 (h) Local option food and beverage taxes levied
13 pursuant to s. 212.0306, Florida Statutes.

14 (3) A retailer that sells any single item of tangible
15 personal property having a sales price of \$1,000 or more shall
16 obtain from the purchaser and keep a Florida Sales Tax
17 Purchaser's Certification of Personal Consumption which the
18 purchaser shall sign under the penalties of perjury and
19 include the purchaser's mailing address.

20 (4) Notwithstanding chapter 120, Florida Statutes, the
21 Department of Revenue may adopt rules to implement and
22 administer this section. It is the intent of the Legislature
23 that these rules provide a broad sales tax exemption for items
24 purchased during the tax holiday. The department is
25 specifically authorized to develop and adopt rules applying to
26 and including, but not limited to, the contents of the Florida
27 Sales Tax Purchaser's Certification of Personal Consumption,
28 multiple items on one invoice, bundled transactions, coupons
29 and discounts, exchanges, layaway sales, special order items,
30 rain checks, rebates, splitting of items normally sold
31 together, returns, and erroneously collected taxes.

1 (5) The sum of \$400,000 is appropriated from the
2 General Revenue Fund to the Department of Revenue for purposes
3 of administering this section.

4 Section 2. This act shall take effect upon becoming a
5 law.

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