

CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to tax on sales, use, and other
7 transactions; specifying a period during which the sale of
8 books, clothing, and school supplies shall be exempt from
9 such tax; providing definitions; providing exceptions;
10 authorizing the Department of Revenue to adopt rules;
11 providing an appropriation; providing an effective date.

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

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15 Section 1. (1) No tax levied under the provisions of
16 chapter 212, Florida Statutes, shall be collected on the sale
17 of:

18 (a)1. Books, clothing, wallets, or bags, including
19 handbags, backpacks, fanny packs, and diaper bags, but excluding
20 briefcases, suitcases, and other garment bags, having a sales
21 price of \$50 or less per item during the last 9 days of July
22 2006.

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

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

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

33 (b)1. School supplies having a sales price of \$10 or less
34 per item during the last 9 days of July 2006.

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

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

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

47 Section 2. The sum of \$210,540 is appropriated from the
48 General Revenue Fund to the Department of Revenue for purposes
49 of administering section 1.

50 Section 3. This act shall take effect July 1, 2006.