

CHAMBER ACTION

1 The Fiscal Council recommends the following:

2  
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

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

12  
13 Be It Enacted by the Legislature of the State of Florida:

14  
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 period beginning July  
22 22, 2006, and ending July 30, 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 period beginning July 22, 2006, and ending  
35 July 30, 2006.

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

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

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

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

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