

1 A bill to be entitled

2 An act relating to the tax on sales, use, and other
3 transactions; providing for noncollection of the tax on a
4 portion of the sales price of certain transactions during
5 a certain period of time; providing exceptions; requiring
6 retailers to obtain a signed certificate of personal
7 consumption from purchasers of certain items; providing
8 penalties; authorizing the Department of Revenue to adopt
9 rules; providing criteria; providing an appropriation;
10 providing an effective date.

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

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14 Section 1. (1) Except as otherwise provided in this
15 section, during the period from 12:01 a.m., July 31, 2006,
16 through midnight, August 6, 2006, the tax levied under the
17 provisions of chapter 212, Florida Statutes, shall not be
18 collected on the first \$5,000 of the sales price of, or
19 consideration paid for, any item of tangible personal property
20 or admission to an event purchased by an individual for personal
21 consumption. This subsection does not apply to purchases made by
22 a business as defined in s. 212.02(2), Florida Statutes, or by
23 an individual to be used in a business.

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

25 (a) Rental car surcharges paid pursuant to s. 212.0606,
26 Florida Statutes.

27 (b) Sales from vending machines taxed pursuant to s.
28 212.0515, Florida Statutes.

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

31 (d) Service warranties taxed pursuant to s. 212.0506,
32 Florida Statutes.

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

35 (f) Discretionary sales surtaxes levied pursuant to ss.
36 212.054 and 212.055, Florida Statutes.

37 (g) Convention development taxes levied pursuant to s.
38 212.0305, Florida Statutes.

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

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

47 (4) Notwithstanding chapter 120, Florida Statutes, the
48 Department of Revenue may adopt rules to implement and
49 administer this section. It is the intent of the Legislature
50 that these rules provide a broad sales tax exemption for items
51 purchased during the tax holiday. The department is specifically
52 authorized to develop and adopt rules applying to and including,
53 but not limited to, the contents of the Florida Sales Tax
54 Purchaser's Certification of Personal Consumption, multiple
55 items on one invoice, bundled transactions, coupons and
56 discounts, exchanges, layaway sales, special order items, rain

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57 checks, rebates, splitting of items normally sold together,
58 returns, and erroneously collected taxes.

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

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