

HB 691

2006
CS

CHAMBER ACTION

1 The Finance & Tax Committee 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; providing for noncollection of the tax on a
8 portion of the sales price of certain transactions during
9 a certain period of time; providing exceptions;
10 authorizing the Department of Revenue to adopt rules;
11 providing criteria; providing an appropriation; providing
12 an effective date.

13
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 occurring during the tax-free period, purchased
23 during the tax-free period by an individual for personal

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24 consumption. This subsection does not apply to purchases made in
25 the course of conducting business as defined in s. 212.02(2),
26 Florida Statutes, or by an individual to be used in a business.

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

28 (a) Rental car surcharges paid pursuant to s. 212.0606,
29 Florida Statutes.

30 (b) Transient rentals tax paid pursuant to s. 212.03,
31 Florida Statutes.

32 (c) Tax on rental or license fee for use of real property
33 paid pursuant to s. 212.031, Florida Statutes.

34 (d) Tax on the lease or rental of any tangible personal
35 property.

36 (e) Sales from vending machines taxed pursuant to s.
37 212.0515, Florida Statutes.

38 (f) All dues and fees paid to private clubs and membership
39 clubs, as described in s. 212.02(1), Florida Statutes.

40 (g) Sales of annual admissions, season admissions, or any
41 admission as described in s. 212.02(1), Florida Statutes, which
42 is valid for any day prior to July 31, 2006, or after August 6,
43 2006.

44 (h) Occasional or isolated sales of aircrafts, boats,
45 mobile homes, or motor vehicles as described in s.
46 212.05(1)(a)1.b., Florida Statutes, when the title of the
47 aircraft, boat, mobile home, or motor vehicle is endorsed and
48 ownership is transferred prior to or after the conclusion of the
49 tax holiday.

50 (i) Service warranties taxed pursuant to s. 212.0506,
51 Florida Statutes.

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52 (j) Charges for the use of coin-operated amusement
53 machines under s. 212.05(1)(h), Florida Statutes.

54 (k) Any fees imposed on items of tangible personal
55 property administered by the Department of Revenue under chapter
56 212, Florida Statutes, including, but not limited to, the lead-
57 acid battery fee and the waste tire fee. However, the provisions
58 of subsection (1) do apply to the tax applicable to the fees.

59 (3) Notwithstanding chapter 120, Florida Statutes, the
60 Department of Revenue may adopt rules to implement and
61 administer this section. It is the intent of the Legislature
62 that these rules apply the definitions in chapter 212, Florida
63 Statutes, and provide a broad sales tax exemption for items
64 actually purchased during the tax holiday, including, but not
65 limited to, mail order purchases, layaways, rain checks, and
66 special orders for which payment in full is made during the tax-
67 free period. The department is specifically authorized to
68 develop and adopt rules applying to and including, but not
69 limited to, multiple items on one invoice, bundled transactions,
70 coupons and discounts, exchanges, rebates, splitting of items
71 normally sold together, returns, and erroneously collected
72 taxes.

73 (4) The sum of \$400,000 is appropriated from the General
74 Revenue Fund to the Department of Revenue for purposes of
75 administering this section.

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