

By Senator Webster

9-584-06

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A bill to be entitled
An act relating to tax on sales, use, and other transactions; specifying a period during which the sale of books, clothing, and school supplies is exempt from such tax; providing definitions; providing exceptions; authorizing the Department of Revenue to adopt rules; providing an appropriation; providing an effective date.

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

Section 1. (1) The tax levied under chapter 212, Florida Statutes, may not be collected on the sale of:

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

2. As used in this paragraph, the term:

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

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

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

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

8 (2) This section does not apply to sales within a
9 theme park or entertainment complex as defined in s.
10 509.013(9), Florida Statutes, within a public lodging
11 establishment as defined in s. 509.013(4), Florida Statutes,
12 or within an airport as defined in s. 330.27(2), Florida
13 Statutes.

14 (3) Notwithstanding the provisions of chapter 120,
15 Florida Statutes, to the contrary, the Department of Revenue
16 may adopt rules to carry out this section.

17 Section 2. The sum of \$206,000 is appropriated from
18 the General Revenue Fund to the Department of Revenue for
19 purposes of administering section 1.

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

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23 SENATE SUMMARY

24 Provides for the sale of books, clothing, wallets, bags,
25 and school supplies to be exempt from sales tax during
26 the last 9 days of July 2006. Defines the terms "book,"
27 "clothing," and "school supplies" for purposes of the
28 exemption. Provides that the exemption does not apply to
29 sales within theme parks, entertainment complexes, public
30 lodging establishments, or airports. Provides for the
31 Department of Revenue to adopt rules. Provides an
 appropriation.