

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

10

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

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

15           (a)1. Books, clothing, wallets, or bags, including  
16 handbags, backpacks, fanny packs, and diaper bags, but  
17 excluding briefcases, suitcases, and other garment bags,  
18 having a sales price of \$50 or less per item during the period  
19 from 12:01 a.m., July 22, 2006, through midnight, July 30,  
20 2006.

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

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

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

1           (b)1. School supplies having a sales price of \$10 or  
2 less per item during the period from 12:01 a.m., July 22,  
3 2006, through midnight, July 30, 2006.

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

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

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

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

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