

By the Committee on General Government Appropriations; and
Senators Webster, Baker and Fasano

601-2191-07

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A bill to be entitled

An act relating to the tax on sales, use, and other transactions; specifying a period during which the sale of books, clothing, and school supplies is exempt from the 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) No tax levied under the provisions of chapter 212, Florida Statutes, shall 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 period from 12:01 a.m., August 4, 2007, through midnight, August 13, 2007.

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

1 include watches, watchbands, jewelry, umbrellas, or
2 handkerchiefs.

3 (b)1. School supplies having a sales price of \$10 or
4 less per item during the period from 12:01 a.m., August 4,
5 2007, through midnight, August 13, 2007.

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

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

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

20 Section 2. The sum of \$224,110 is appropriated from
21 the General Revenue Fund to the Department of Revenue for
22 purposes of administering section 1.

23 Section 3. This act shall take effect July 1, 2007.
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 1456

Revises the dates of the sales tax holiday from July 21, 2007 through July 30 2007, to August 4, 2007, through August 13, 2007.

Increases the general revenue appropriation to the Department of Revenue from \$206,000 to \$224,110.

Revises the tax exemption sales price amount on certain items from \$100 or less per item, to \$50 or less per item.