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2 An act relating to the tax on sales, use, and
3 other transactions; specifying a period during
4 which the sale of books, clothing, and school
5 supplies is exempt from the tax; providing
6 definitions; providing exceptions; authorizing
7 the Department of Revenue to adopt rules;
8 providing an appropriation; providing an
9 effective date.
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11 Be It Enacted by the Legislature of the State of Florida:
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13 Section 1. (1) No tax levied under the provisions of
14 chapter 212, Florida Statutes, shall be collected on the sale
15 of:

16 (a)1. Books, clothing, wallets, or bags, including
17 handbags, backpacks, fanny packs, and diaper bags, but
18 excluding briefcases, suitcases, and other garment bags,
19 having a sales price of \$50 or less per item during the period
20 from 12:01 a.m., August 4, 2007, through midnight, August 13,
21 2007.

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

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

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