

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

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

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 11           Section 1. (1) No tax levied under the provisions of  
 12 chapter 212, Florida Statutes, shall be collected on the sale  
 13 of:

14           (a)1. Books, clothing, wallets, or bags, including  
 15 handbags, backpacks, fanny packs, and diaper bags, but excluding  
 16 briefcases, suitcases, and other garment bags, having a sales  
 17 price of \$100 or less per item during the period from 12:01  
 18 a.m., July 21, 2007, through midnight, July 30, 2007.

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

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

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

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29        (b)1. School supplies having a sales price of \$10 or less  
30 per item during the period from 12:01 a.m., July 21, 2007,  
31 through midnight, July 30, 2007.

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

37        (2) This section does not apply to sales within a theme  
38 park or entertainment complex as defined in s. 509.013(9),  
39 Florida Statutes, within a public lodging establishment as  
40 defined in s. 509.013(4), Florida Statutes, or within an airport  
41 as defined in s. 330.27(2), Florida Statutes.

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

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

47        Section 3. This act shall take effect July 1, 2007.