

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.
8

9 Be It Enacted by the Legislature of the State of Florida:
10

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 \$50 or less per item during the period from 12:01 a.m.,
18 August 4, 2007, through midnight, August 13, 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.

CS/HB 215

2007

29 (b)1. School supplies having a sales price of \$10 or less
30 per item during the period from 12:01 a.m., August 4, 2007,
31 through midnight, August 13, 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, binders, lunch boxes, construction
35 paper, markers, folders, poster board, composition books, poster
36 paper, scissors, cellophane tape, glue or paste, rulers,
37 computer disks, protractors, compasses, and calculators.

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

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

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

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