

By Senator Webster

9-02671-08

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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 is 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:
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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 of:

13 (a)1. Books, clothing, wallets, or bags, including
14 handbags, backpacks, fanny packs, and diaper bags, but excluding
15 briefcases, suitcases, and other garment bags, having a sales
16 price of \$50 or less per item during the period from 12:01 a.m.,
17 August 2, 2008, through midnight, August 12, 2008.

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

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

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

28 (b)1. School supplies having a sales price of \$10 or less
29 per item during the period from 12:01 a.m., August 2, 2008,

9-02671-08

20082094__

30 through midnight, August 12, 2008.

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

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

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

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

46 Section 3. This act shall take effect July 1, 2008.