

By the Committee on Finance and Tax; and Senators Webster and Fasano

593-08340-08

20082094c1

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 clothing and school supplies is exempt from the tax;  
5 providing definitions; providing exceptions; authorizing  
6 the Department of Revenue to adopt rules; providing an  
7 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 of:

13 (a)1. Clothing, wallets, or bags, including handbags,  
14 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 1, 2008, through 11:59 p.m., August 7, 2008.

18 2. As used in this paragraph, the term "clothing" means any  
19 article of wearing apparel, including all footwear, except skis,  
20 swim fins, roller blades, and skates, intended to be worn on or  
21 about the human body. For purposes of this paragraph, the term  
22 "clothing" does not include watches, watchbands, jewelry,  
23 umbrellas, or handkerchiefs.

24 (b)1. School supplies having a sales price of \$10 or less  
25 per item during the period from 12:01 a.m., August 1, 2008,  
26 through 11:59 p.m., August 7, 2008.

27 2. As used in this paragraph, the term "school supplies"  
28 means pens, pencils, erasers, crayons, notebooks, notebook filler  
29 paper, legal pads, composition books, poster paper, scissors,

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30 cellophane tape, glue or paste, rulers, computer disks,  
31 protractors, compasses, and calculators.

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

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

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

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