

By Senator Baker

20-00012-09

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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
4 sale of books, clothing, and school supplies is exempt
5 from the tax; providing definitions; providing
6 exceptions; authorizing the Department of Revenue to
7 adopt rules; providing an appropriation; providing an
8 effective date.

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

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

15 (a)1. Books, clothing, wallets, or bags, including
16 handbags, backpacks, fanny packs, and diaper bags, but excluding
17 briefcases, suitcases, and other garment bags, having a sales
18 price of \$50 or less per item during the period from 12:01 a.m.,
19 August 1, 2009, through midnight, August 11, 2009.

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

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

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

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30 (b)1. School supplies having a sales price of \$10 or less
31 per item during the period from 12:01 a.m., August 1, 2009,
32 through midnight, August 11, 2009.

33 2. As used in this paragraph, the term "school supplies"
34 means pens, pencils, erasers, crayons, notebooks, notebook
35 filler paper, legal pads, composition books, poster paper,
36 scissors, cellophane tape, glue or paste, rulers, computer
37 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) The Department of Revenue may adopt emergency rules to
44 administer this section.

45 Section 2. The sum of \$240,312 is appropriated from the
46 General Revenue Fund to the Department of Revenue for purposes
47 of administering section 1 of this act.

48 Section 3. This act shall take effect July 1, 2009.