

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 such
 5 tax; providing definitions; providing exceptions;
 6 authorizing the Department of Revenue to adopt emergency
 7 rules; providing an appropriation; providing an effective
 8 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) A tax levied under the provisions of
 13 chapter 212, Florida Statutes, may not 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 8, 2009, through midnight, August 16, 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.

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 8, 2009,
 32 through midnight, August 16, 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 \$246,157 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.