

HB 815

2009

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 are 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:
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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
13 of:

14 (a)1. Clothing, wallets, or bags, including handbags,
15 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 1, 2009, through 11:59 p.m., August 7, 2009.

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

25 (b)1. School supplies having a sales price of \$10 or less
26 per item during the period from 12:01 a.m., August 1, 2009,
27 through 11:59 p.m., August 7, 2009.

28 2. As used in this paragraph, the term "school supplies"

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29 means pens, pencils, erasers, crayons, notebooks, notebook
30 filler paper, legal pads, binders, lunch boxes, construction
31 paper, markers, folders, poster board, composition books, poster
32 paper, scissors, cellophane tape, glue or paste, rulers,
33 computer disks, protractors, compasses, and calculators.

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

39 (3) The Department of Revenue may adopt rules pursuant to
40 chapter 120, Florida Statutes, to implement and administer this
41 section.

42 Section 2. The sum of \$232,593 in nonrecurring funds is
43 appropriated from the General Revenue Fund to the Department of
44 Revenue for fiscal year 2008-2009 for purposes of implementing
45 section 1 of this act.

46 Section 3. This act shall take effect upon becoming a law.