

By Senator Baker

20-00039A-10

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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.

9  
10   Be It Enacted by the Legislature of the State of Florida:

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12           Section 1. (1) The tax levied under chapter 212, Florida  
13 Statutes, may not be collected on the sale of:

14           (a)1. Books, clothing, wallets, or bags, including  
15 handbags, 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 July 31, 2010, through midnight, August 10, 2010.

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

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

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

29           (b)1. School supplies having a sales price of \$10 or less

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30 per item during the period from 12:01 a.m., July 31, 2010,  
31 through midnight, August 10, 2010.

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

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

42 (3) The Department of Revenue may adopt emergency rules to  
43 administer this section.

44 Section 2. The sum of \$251,317 is appropriated from the  
45 General Revenue Fund to the Department of Revenue for the 2009-  
46 2010 fiscal year for purposes of administering section 1 of this  
47 act.

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