

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and other
 3 transactions; amending s. 212.08, F.S.; specifying a
 4 period each year during which sales of clothing and school
 5 supplies are exempt from the tax; providing definitions;
 6 providing exceptions; providing an effective date.

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

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 10 Section 1. Paragraph (ggg) is added to subsection (7) of
 11 section 212.08, Florida Statutes, to read:

12 212.08 Sales, rental, use, consumption, distribution, and
 13 storage tax; specified exemptions.—The sale at retail, the
 14 rental, the use, the consumption, the distribution, and the
 15 storage to be used or consumed in this state of the following
 16 are hereby specifically exempt from the tax imposed by this
 17 chapter.

18 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 19 entity by this chapter do not inure to any transaction that is
 20 otherwise taxable under this chapter when payment is made by a
 21 representative or employee of the entity by any means,
 22 including, but not limited to, cash, check, or credit card, even
 23 when that representative or employee is subsequently reimbursed
 24 by the entity. In addition, exemptions provided to any entity by
 25 this subsection do not inure to any transaction that is
 26 otherwise taxable under this chapter unless the entity has
 27 obtained a sales tax exemption certificate from the department
 28 or the entity obtains or provides other documentation as

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29 required by the department. Eligible purchases or leases made
30 with such a certificate must be in strict compliance with this
31 subsection and departmental rules, and any person who makes an
32 exempt purchase with a certificate that is not in strict
33 compliance with this subsection and the rules is liable for and
34 shall pay the tax. The department may adopt rules to administer
35 this subsection.

36 (ggg) Clothing and school supplies.-

37 1. The tax levied under this chapter may not be collected
38 each year during the 10-day period beginning at 12:01 a.m. on
39 Friday after the second Thursday of August and ending 10 days
40 later at 11:59 p.m. on Sunday, on sales of:

41 a. Clothing, wallets, or bags, including handbags,
42 backpacks, fanny packs, and diaper bags, but excluding
43 briefcases, suitcases, and other garment bags, having a sales
44 price of \$100 or less per item. As used in this sub-
45 subparagraph, the term "clothing" means any article of wearing
46 apparel, including all footwear, except skis, swim fins, roller
47 blades, and skates, intended to be worn on or about the human
48 body. For purposes of this sub-subparagraph, the term "clothing"
49 does not include watches, watchbands, jewelry, umbrellas, or
50 handkerchiefs.

51 b. School supplies having a sales price of \$10 or less per
52 item. As used in this sub-subparagraph, the term "school
53 supplies" means pens, pencils, erasers, crayons, notebooks,
54 notebook filler paper, legal pads, binders, lunch boxes,
55 construction paper, markers, folders, poster board, composition
56 books, poster paper, scissors, cellophane tape, glue, paste,

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57 rulers, computer disks, protractors, compasses, and calculators.

58 2. This paragraph does not apply to sales within a theme

59 park or entertainment complex as defined in s. 509.013(9),

60 within a public lodging establishment as defined in s.

61 509.013(4), or within an airport as defined in s. 330.27(2).

62 Section 2. This act shall take effect upon becoming a law.