

ENROLLED
 CS for HB 483 & HB 469

2010 Legislature

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 is exempt from the
 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.

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

11
 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 August 13, 2010, through midnight, August 15, 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.

ENROLLED

CS for HB 483 & HB 469

2010 Legislature

29 (b)1. School supplies having a sales price of \$10 or less
30 per item during the period from 12:01 a.m., August 13, 2010,
31 through midnight, August 15, 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, binders, lunch boxes, construction
35 paper, markers, folders, poster board, composition books, poster
36 paper, scissors, cellophane tape, glue or paste, rulers,
37 computer 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, and all conditions are
44 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
45 and 120.54, Florida Statutes, to administer this section.

46 Section 2. For fiscal year 2009-2010, the sum of \$250,304
47 in nonrecurring funds is appropriated from the General Revenue
48 Fund to the Department of Revenue for purposes of administering
49 section 1. Funds remaining unexpended or unencumbered from this
50 appropriation as of June 30, 2010, shall revert and be
51 reappropriated for the same purpose in fiscal year 2010-2011.

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