



344496

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/06/2010	.	
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The Committee on Finance and Tax (Storms) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

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

(a)1. Clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$50 or less per item during the period from 12:01 a.m., August 12, 2010, through midnight, August 16, 2010.

2. As used in this paragraph, the term "clothing" means any



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13 article of wearing apparel, including all footwear, except skis,
14 swim fins, roller blades, and skates, intended to be worn on or
15 about the human body. For purposes of this paragraph, the term
16 "clothing" does not include watches, watchbands, jewelry,
17 umbrellas, or handkerchiefs.

18 (b)1. School supplies having a sales price of \$10 or less
19 per item during the period from 12:01 a.m., August 12, 2010,
20 through midnight, August 16, 2010.

21 2. As used in this paragraph, the term "school supplies"
22 means pens, pencils, erasers, crayons, notebooks, notebook
23 filler paper, legal pads, binders, lunch boxes, construction
24 paper, markers, folders, poster board, composition books, poster
25 paper, scissors, cellophane tape, glue or paste, rulers,
26 computer disks, protractors, compasses, and calculators.

27 (2) This section does not apply to sales within a theme
28 park or entertainment complex as defined in s. 509.013(9),
29 Florida Statutes, within a public lodging establishment as
30 defined in s. 509.013(4), Florida Statutes, or within an airport
31 as defined in s. 330.27(2), Florida Statutes.

32 (3) The Department of Revenue may, and all conditions are
33 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
34 and 120.54, Florida Statutes, to administer this section.

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

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



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===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause
and insert:

A bill to be entitled
An act relating to the tax on sales, use, and other
transactions; specifying a period during which the
sale of clothing and school supplies are exempt from
the tax; providing definitions; providing exceptions;
authorizing the Department of Revenue to adopt
emergency rules; providing an appropriation; providing
an effective date.