

By Senator Fasano

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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 during which the sale of books, clothing, and
5 school supplies is exempt from the tax; providing
6 definitions; providing exceptions; authorizing the
7 Department of Revenue to adopt rules; providing an
8 effective date.

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

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

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

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

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

38 (ggg) Clothing and school supplies.—

39 1. For the 10-day period beginning on the second Friday
40 after the first Tuesday in August, the tax levied under this
41 chapter may not be collected on the sale of:

42 a.(I) Clothing, wallets, or bags, including handbags,
43 backpacks, fanny packs, and diaper bags, but excluding
44 briefcases, suitcases, and other garment bags, having a sales
45 price of \$100 or less per item during this period.

46 (II) As used in this paragraph, the term "clothing" means
47 any article of wearing apparel, including all footwear, except
48 skis, swim fins, roller blades, and skates, intended to be worn
49 on or about the human body. For purposes of this paragraph, the
50 term "clothing" does not include watches, watchbands, jewelry,
51 umbrellas, or handkerchiefs.

52 b.(I) School supplies having a sales price of \$10 or less
53 per item during this period.

54 (II) As used in this paragraph, the term "school supplies"
55 means pens, pencils, erasers, crayons, notebooks, notebook
56 filler paper, legal pads, binders, lunch boxes, construction
57 paper, markers, folders, poster board, composition books, poster
58 paper, scissors, cellophane tape, glue or paste, rulers,

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59 computer disks, protractors, compasses, and calculators.

60 2. This paragraph does not apply to sales within a theme
61 park or entertainment complex as defined in s. 509.013(9),
62 within a public lodging establishment as defined in s.
63 509.013(4), or within an airport as defined in s. 330.27(2).

64 3. The Department of Revenue may adopt rules pursuant to
65 chapter 120 to administer this paragraph.

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