

HB 597

2010

1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; specifying a period each year during which
4 sales of books, clothing, school supplies, and certain
5 personal computers and personal computer-related
6 accessories are exempt from the tax; specifying a period
7 each year during which sales of certain energy-efficient
8 products are exempt from the tax; providing definitions;
9 providing exceptions; authorizing the Department of
10 Revenue to adopt rules; providing an appropriation;
11 providing an effective date.

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

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15 Section 1. (1) No tax levied under the provisions of
16 chapter 212, Florida Statutes, shall be collected on the sale
17 of:

18 (a)1. Books, clothing, wallets, or bags, including
19 handbags, backpacks, fanny packs, and diaper bags, but excluding
20 briefcases, suitcases, and other garment bags, having a sales
21 price of \$100 or less per item during the 10-day period
22 beginning at 12:01 a.m. on the first Saturday in August each
23 year.

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

25 a. "Book" means a set of printed sheets bound together and
26 published in a volume. For purposes of this paragraph, the term
27 "book" does not include newspapers, magazines, or other
28 periodicals.

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

34
35 (b)1. School supplies having a sales price of \$20 or less
36 per item purchased for noncommercial purposes during the 10-day
37 period beginning at 12:01 a.m. on the first Saturday in August
38 each year.

39 2. As used in this paragraph, the term "school supplies"
40 means supplies used in the classroom or for classroom-related
41 activities, including, but not limited to, homework, and
42 including pens, pencils, erasers, crayons, notebooks, notebook
43 filler paper, legal pads, composition books, poster paper,
44 scissors, cellophane tape, glue or paste, rulers, computer
45 disks, protractors, compasses, and calculators.

46 (c)1. Personal computers and personal computer-related
47 accessories having a total combined single sales price of \$1,500
48 or less purchased for noncommercial home or personal use during
49 the 10-day period beginning at 12:01 a.m. on the first Saturday
50 in August each year.

51 2. As used in this paragraph, the term "personal computers
52 and personal computer-related accessories" means personal
53 computers and personal computer-related accessories, including,
54 but not limited to, personal computer base units and keyboards,
55 personal digital assistants, handheld computers, monitors,
56 peripheral devices, modems for Internet and network access, and

57 nonrecreational software, whether or not used in association
58 with the personal computer base unit. The term does not include
59 furniture and any systems, devices, software, or peripherals
60 designed or intended primarily for recreational use.

61 (d)1. Energy-efficient products with a sales price of
62 \$1,500 or less per product purchased for noncommercial home or
63 personal use during the 4-day period beginning at 12:01 a.m. on
64 the first Thursday in October each year.

65 2. As used in this paragraph, the term "energy-efficient
66 product" means any dishwasher, clothes washer, air conditioner,
67 ceiling fan, fluorescent light bulb, dehumidifier, programmable
68 thermostat, refrigerator, door, or window the energy efficiency
69 of which has been designated by the United States Environmental
70 Protection Agency and the United States Department of Energy as
71 meeting or exceeding each such agency's energy saving efficiency
72 requirements or which have been designated as meeting or
73 exceeding such requirements under each such agency's Energy Star
74 Program.

75 (2) This section does not apply to rentals, to purchases
76 for trade, business, or resale, or to sales within a theme park
77 or entertainment complex as defined in s. 509.013(9), Florida
78 Statutes, within a public lodging establishment as defined in s.
79 509.013(4), Florida Statutes, or within an airport as defined in
80 s. 330.27(2), Florida Statutes.

81 (3) Notwithstanding chapter 120, Florida Statutes, the
82 Department of Revenue may adopt rules to carry out this section.

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83 Section 2. For fiscal year 2010-2011, the sum of \$XXX,XXX
84 is appropriated from the General Revenue Fund to the Department
85 of Revenue for purposes of administering section 1.

86 Section 3. This act shall take effect July 1, 2010.