



170678

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/14/2011	.	
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The Committee on Education Pre-K - 12 (Benacquisto) 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 during the period from 12:01 a.m. on August 12, 2011, through 11:59 p.m. on August 14, 2011, on the sale of:

(a) 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 \$75 or less per item. As used in this paragraph, the



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13 term "clothing" means:

14 1. Any article of wearing apparel intended to be worn on or
15 about the human body, excluding watches, watchbands, jewelry,
16 umbrellas, or handkerchiefs; and

17 2. All footwear, excluding skis, swim fins, roller blades,
18 and skates.

19 (b) School supplies having a sales price of \$15 or less per
20 item. As used in this paragraph, the term "school supplies"
21 means pens, pencils, erasers, crayons, notebooks, notebook
22 filler paper, legal pads, binders, lunch boxes, construction
23 paper, markers, folders, poster board, composition books, poster
24 paper, scissors, cellophane tape, glue or paste, rulers,
25 computer disks, protractors, compasses, and calculators.

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

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

34 Section 2. For the 2010-2011 fiscal year, the sum of
35 \$218,905 in nonrecurring funds is appropriated from the General
36 Revenue Fund to the Department of Revenue for purposes of
37 administering section 1. Funds remaining unexpended or
38 unencumbered from this appropriation as of June 30, 2011, shall
39 revert and be reappropriated for the same purpose in the 2011-
40 2012 fiscal year.

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 this year
when the sale of clothing, wallets, bags, 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.