

By Senator Bogdanoff

25-00463B-11

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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.; establishing
4 an annual 3-day sales tax holiday within which sales
5 taxes are not collected on certain clothing,
6 computers, and school supplies; providing for the
7 adoption of rules; providing an effective date.

8
9 Be It Enacted by the Legislature of the State of Florida:

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

13 212.08 Sales, rental, use, consumption, distribution, and
14 storage tax; specified exemptions.—The sale at retail, the
15 rental, the use, the consumption, the distribution, and the
16 storage to be used or consumed in this state of the following
17 are hereby specifically exempt from the tax imposed by this
18 chapter.

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

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

37 (iii) Clothing, computers, and school supplies.—The tax
38 levied under this chapter may not be collected each year during
39 the period beginning at 12:01 a.m. on the Friday after the
40 second Thursday in August and ending 3 days later at 11:59 p.m.
41 on Sunday, on sales of:

42 1. 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 \$50 or less per item. As used in this paragraph, the
46 term "clothing" means an article of wearing apparel, including
47 footwear, except skis, swim fins, roller blades and skates,
48 watches, watchbands, jewelry, umbrellas, or handkerchiefs.

49 2. School supplies having a sales price of \$10 or less per
50 item. As used in this paragraph, the term "school supplies"
51 means pens, pencils, erasers, crayons, notebooks, notebook
52 filler paper, legal pads, binders, lunch boxes, construction
53 paper, markers, folders, poster board, composition books, poster
54 paper, scissors, cellophane tape, glue or paste, rulers,
55 computer disks, protractors, compasses, and calculators.

56 3. A single purchase having a sales price of \$750 or less
57 of computers, computer software, or school computer supplies. As
58 used in this paragraph the term:

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59 a. "Computer" means an electronic device that accepts
60 information in digital or similar form and manipulates it for a
61 result based on a sequence of instructions, including desktops,
62 laptops, netbooks, and tablets.

63 b. "Computer software" means a set of coded instructions
64 designed to cause a computer or automatic data processing
65 equipment to perform a task.

66 c. "School computer supplies" means items commonly used by
67 a student in a course of study in which a computer is used,
68 including computer storage media, such as USB memory sticks or
69 flash drives, and printers and printer consumables, such as
70 paper, toner, and ink.

71 d. "Computers, computer software, or school computer
72 supplies" does not include computer furniture; systems, devices,
73 software, or peripherals designed or used primarily for
74 recreational use; or video games of a noneducational nature.

75
76 This paragraph does not apply to sales within a public lodging
77 establishment, as defined in s. 509.013, sales within a theme
78 park or entertainment complex, as defined in s. 509.013, or
79 sales within an airport, as defined in s. 330.27.

80 Section 2. The Department of Revenue may adopt rules to
81 administer this act.

82 Section 3. This act shall take effect July 1, 2011.