

By the Committee on Education Pre-K - 12; and Senators Bogdanoff and Negron

581-04581-11

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1 A bill to be entitled

2 An act relating to the tax on sales, use, and other  
3 transactions; specifying a period during this year  
4 when the sale of clothing, wallets, bags, and school  
5 supplies are exempt from the tax; providing  
6 definitions; providing exceptions; authorizing the  
7 Department of Revenue to adopt emergency rules;  
8 providing an appropriation; providing an effective  
9 date.

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

12  
13 Section 1. (1) The tax levied under chapter 212, Florida  
14 Statutes, may not be collected during the period from 12:01 a.m.  
15 on August 12, 2011, through 11:59 p.m. on August 14, 2011, on  
16 the sale of:

17 (a) Clothing, wallets, or bags, including handbags,  
18 backpacks, fanny packs, and diaper bags, but excluding  
19 briefcases, suitcases, and other garment bags, having a sales  
20 price of \$75 or less per item. As used in this paragraph, the  
21 term "clothing" means:

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

25 2. All footwear, excluding skis, swim fins, roller blades,  
26 and skates.

27 (b) School supplies having a sales price of \$15 or less per  
28 item. As used in this paragraph, the term "school supplies"  
29 means pens, pencils, erasers, crayons, notebooks, notebook

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30 filler paper, legal pads, binders, lunch boxes, construction  
31 paper, markers, folders, poster board, composition books, poster  
32 paper, scissors, cellophane tape, glue or paste, rulers,  
33 computer disks, protractors, compasses, and calculators.

34 (2) The tax exemptions in this section do not apply to  
35 sales within a theme park or entertainment complex as defined in  
36 s. 509.013(9), Florida Statutes, a public lodging establishment  
37 as defined in s. 509.013(4), Florida Statutes, or an airport as  
38 defined in s. 330.27(2), Florida Statutes.

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

42 Section 2. For the 2010-2011 fiscal year, the sum of  
43 \$218,905 in nonrecurring funds is appropriated from the General  
44 Revenue Fund to the Department of Revenue for purposes of  
45 administering section 1. Funds remaining unexpended or  
46 unencumbered from this appropriation as of June 30, 2011, shall  
47 revert and be reappropriated for the same purpose in the 2011-  
48 2012 fiscal year.

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