

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           the sale of clothing, wallets, bags, school supplies,  
 5           computers, and specified computer equipment are exempt  
 6           from the tax; providing definitions; providing exceptions;  
 7           providing an effective date.

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 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

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29 or the entity obtains or provides other documentation as  
 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, wallets, bags, school supplies, and  
 38 computers.—The tax levied under this chapter may not be  
 39 collected each year during the period beginning at 12:01 a.m. on  
 40 Friday after the second Thursday of August and ending 10 days  
 41 later at 11:59 p.m. 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 \$100 or less per item. As used in this paragraph, the  
 46 term "clothing" means:

47 a. Any article of wearing apparel intended to be worn on  
 48 or about the human body, excluding watches, watchbands, jewelry,  
 49 umbrellas, or handkerchiefs; and

50 b. All footwear, excluding skis, swim fins, roller blades,  
 51 and skates.

52 2. School supplies having a sales price of \$10 or less per  
 53 item. As used in this paragraph, the term "school supplies"  
 54 means pens, pencils, erasers, crayons, notebooks, notebook  
 55 filler paper, legal pads, binders, lunch boxes, construction  
 56 paper, markers, folders, poster board, composition books, poster

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57 paper, scissors, cellophane tape, glue or paste, rulers,  
58 computer disks, protractors, compasses, and calculators.

59 3. Computers, computer software, and school computer  
60 supplies, purchased individually or in combination during a  
61 single purchase, having a sales price of \$750 or less, excluding  
62 furniture or any systems, devices, software, or peripherals,  
63 designed or intended primarily for recreational use, or video  
64 games of a noneducational nature. As used in this paragraph, the  
65 term:

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

70 b. "Computer software" means a set of coded instructions  
71 designed to cause a computer or automatic data processing  
72 equipment to perform a task.

73 c. "School computer supplies" means items commonly used by  
74 a student in a course of study in which a computer is used,  
75 including computer storage media, such as USB memory sticks or  
76 flash drives, and printers and printer consumables, such as  
77 paper, toner, and ink.

78 4. The tax exemptions in this paragraph do not apply to  
79 sales within a theme park or entertainment complex as defined in  
80 s. 509.013(9), a public lodging establishment as defined in s.  
81 509.013(4), or an airport as defined in s. 330.27(2).

82 Section 2. This act shall take effect July 1, 2011.