

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 when
 4 the sale of clothing, wallets, bags, school supplies, and
 5 textbooks are exempt from the tax; providing definitions;
 6 providing exceptions; authorizing the Department of
 7 Revenue to adopt emergency rules; providing an
 8 appropriation; providing an effective date.

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

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

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

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

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

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

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

33 (c) Textbooks having a sales price of \$75 or less. As used
34 in this paragraph, the term "textbooks" means any required
35 manual of instruction in any branch of study, including
36 materials for homeschooling or postsecondary education.

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

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

45 Section 2. For the 2010-2011 fiscal year, the sum of
46 \$218,905 in nonrecurring funds is appropriated from the General
47 Revenue Fund to the Department of Revenue for purposes of
48 administering section 1. Funds remaining unexpended or
49 unencumbered from this appropriation as of June 30, 2011, shall
50 revert and be reappropriated for the same purpose in the 2011-
51 2012 fiscal year.

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