

1                                   A bill to be entitled  
 2           An act relating to the tax on sales, use, and other  
 3           transactions; specifying a period during 2012 when  
 4           sales of clothing, wallets, bags, and school supplies  
 5           are exempt from the sales 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 10, 2012, through 11:59 p.m. on August 12, 2012, 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

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

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

41 Section 2. For the 2011-2012 fiscal year, the sum of  
42 \$226,284 is appropriated from the General Revenue Fund to the  
43 Department of Revenue for the purposes of administering section  
44 1. Funds remaining unexpended or unencumbered from this  
45 appropriation as of June 30, 2012, shall revert and be  
46 reappropriated for the same purpose in the 2012-2013 fiscal  
47 year.

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