

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 3, 2012, through 11:59 p.m. on August 5, 2012, on the
 15 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 (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.