

By the Committee on Budget Subcommittee on Finance and Tax; and
Senator Bogdanoff

593-03834-12

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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:

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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 3, 2012, through 11:59 p.m. on August 5, 2012, on the
16 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

593-03834-12

2012982c1

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 is authorized, and all
40 conditions are deemed met, to adopt emergency rules pursuant to
41 ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of
42 implementing this section.

43 Section 2. For the 2011-2012 fiscal year, the sum of
44 \$226,284 in nonrecurring funds is appropriated from the General
45 Revenue Fund to the Department of Revenue for purposes of
46 administering section 1. Funds remaining unexpended or
47 unencumbered from this appropriation as of June 30, 2012, shall
48 revert and be reappropriated for the same purpose in the 2012-
49 2013 fiscal year.

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