

By the Committee on Appropriations; and Senators Flores and Benacquisto

576-04904-13

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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 which the
4 sale of clothing, wallets, bags, school supplies,
5 personal computers, and personal computer related
6 accessories are exempt from the sales tax; providing
7 definitions; providing exceptions; authorizing the
8 Department of Revenue to adopt emergency rules;
9 providing an appropriation; providing an effective
10 date.

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

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14 Section 1. (1) The tax levied under chapter 212, Florida
15 Statutes, may not be collected during the period from 12:01 a.m.
16 on August 2, 2013, through 11:59 p.m. on August 4, 2013, on the
17 sale of:

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

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

26 2. All footwear, excluding skis, swim fins, roller blades,
27 and skates.

28 (b) School supplies having a sales price of \$15 or less per
29 item. As used in this paragraph, the term "school supplies"

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30 means pens, pencils, erasers, crayons, notebooks, notebook
31 filler paper, legal pads, binders, lunch boxes, construction
32 paper, markers, folders, poster board, composition books, poster
33 paper, scissors, cellophane tape, glue or paste, rulers,
34 computer disks, protractors, compasses, and calculators.

35 (c) Personal computers and related accessories that have a
36 sales price of \$750 or less and are purchased for noncommercial
37 home or personal use. As used in this paragraph, the term:

38 1. "Personal computer" means an electronic device that
39 accepts information in digital or similar form and manipulates
40 such information for a result based on a sequence of
41 instructions. The term includes an electronic book reader and
42 laptop, desktop, handheld, tablet, or tower computer but does
43 not include cellular telephones, video game consoles, digital
44 media receivers, or devices that are not primarily designed to
45 process data.

46 2. "Related accessories" includes keyboards, mice, personal
47 digital assistants, monitors, other peripheral devices, modems,
48 routers, and nonrecreational software regardless of whether the
49 accessories are used in association with a personal computer
50 base unit, but does not include furniture or systems, devices,
51 software, or peripherals that are designed or intended primarily
52 for recreational use.

53 3. "Monitor" does not include a device that includes a
54 television tuner.

55 (2) The tax exemptions provided in this section do not
56 apply to sales within a theme park or entertainment complex as
57 defined in s. 509.013(9), Florida Statutes, within a public
58 lodging establishment as defined in s. 509.013(4), Florida

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59 Statutes, or within an airport as defined in s. 330.27(2),
60 Florida Statutes.

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

64 Section 2. For the 2012-2013 fiscal year, the sum of
65 \$235,695 in nonrecurring funds is appropriated from the General
66 Revenue Fund to the Department of Revenue for the purpose of
67 administering this act. Funds from the appropriation that remain
68 unexpended or unencumbered as of June 30, 2013, shall revert and
69 be reappropriated for the same purpose in the 2013-2014 fiscal
70 year.

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