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576-02873-14

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to the tax on sales, use, and other transactions; specifying a period during which the sale of clothing, wallets, bags, school supplies, personal computers, and personal computer related accessories are exempt from the sales tax; providing definitions; providing exceptions; authorizing the Department of Revenue to adopt emergency rules; providing an appropriation; providing an effective date.

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

Section 1. (1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on August 1, 2014, through 11:59 p.m. on August 3, 2014, on the sale of:

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

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

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



496936

576-02873-14

28 (b) School supplies having a sales price of \$15 or less per
29 item. As used in this paragraph, the term "school supplies"
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 a
42 laptop, desktop, handheld, tablet, or tower computer but does
43 not include a cellular telephone, video game console, digital
44 media receiver, or device that is 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, monitors with a television tuner, or other peripherals
52 that are designed or intended primarily for recreational use.

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



496936

576-02873-14

57 within an airport as defined in s. 330.27, Florida Statutes.

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

61 Section 2. For the 2013-2014 fiscal year, the sum of
62 \$223,048 in nonrecurring funds is appropriated from the General
63 Revenue Fund to the Department of Revenue for the purpose of
64 administering this act. Funds from the appropriation that remain
65 unexpended or unencumbered as of June 30, 2014, shall revert and
66 be reappropriated for the same purpose in the 2014-2015 fiscal
67 year.

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