

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Williams, A. offered the following:

2
3 **Substitute Amendment for Amendment (664773) (with title**
4 **amendment)**

5 Remove lines 2058-2115 and insert:

6 Section 41. Clothes, personal computers, and personal
7 computer-related accessories sales tax holiday.-

8 (1) The tax levied under chapter 212, Florida Statutes,
9 may not be collected during the period from 12:01 a.m. on August
10 1, 2015, through 11:59 p.m. on August 14, 2015, on the retail
11 sale of clothing, wallets, or bags, including handbags,
12 backpacks, fanny packs, and diaper bags, but excluding
13 briefcases, suitcases, and other garment bags, having a sales

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14 price of \$100 or less per item. As used in this subsection, the
15 term "clothing" means:

16 (a) Any article of wearing apparel intended to be worn on
17 or about the human body, excluding watches, watchbands, jewelry,
18 umbrellas, and handkerchiefs; and

19 (b) All footwear, excluding skis, swim fins, roller
20 blades, and skates.

21 (2) The tax levied under chapter 212, Florida Statutes,
22 may not be collected during the period from 12:01 a.m. on August
23 1, 2015, through 11:59 p.m. on August 14, 2015, on the first
24 \$750 of the sales price of personal computers or personal
25 computer-related accessories purchased for noncommercial home or
26 personal use. As used in this subsection, the term:

27 (a) "Personal computers" includes electronic book readers,
28 laptops, desktops, handhelds, tablets, or tower computers. The
29 term does not include cellular telephones, video game consoles,
30 digital media receivers, or devices that are not primarily
31 designed to process data.

32 (b) "Personal computer-related accessories" includes
33 keyboards, mice, personal digital assistants, monitors, other
34 peripheral devices, modems, routers, and nonrecreational
35 software, regardless of whether the accessories are used in
36 association with a personal computer base unit. The term does
37 not include furniture or systems, devices, software, or
38 peripherals that are designed or intended primarily for
39 recreational use.

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40 (c) "Monitors" does not include devices that include a
41 television tuner.

42 (3) The tax exemptions provided in this section do not
43 apply to sales within a theme park or entertainment complex as
44 defined in s. 509.013(9), Florida Statutes, within a public
45 lodging establishment as defined in s. 509.013(4), Florida
46 Statutes, or within an airport as defined in s. 330.27(2),
47 Florida Statutes.

48 (4) The Department of Revenue may, and all conditions are
49 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
50 and 120.54, Florida Statutes, to administer this section.

51 (5) For the 2015-2016 fiscal year, the sum of \$233,730 in
52 nonrecurring funds is appropriated from the General Revenue Fund
53 to the Department of Revenue for the purpose of implementing
54 this section.

55 Section 42. Paragraph (ooo) is added to subsection (7) of
56 section 212.08, Florida Statutes, to read:

57 212.08 Sales, rental, use, consumption, distribution, and
58 storage tax; specified exemptions.—The sale at retail, the
59 rental, the use, the consumption, the distribution, and the
60 storage to be used or consumed in this state of the following
61 are hereby specifically exempt from the tax imposed by this
62 chapter.

63 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
64 entity by this chapter do not inure to any transaction that is
65 otherwise taxable under this chapter when payment is made by a

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66 representative or employee of the entity by any means,
67 including, but not limited to, cash, check, or credit card, even
68 when that representative or employee is subsequently reimbursed
69 by the entity. In addition, exemptions provided to any entity by
70 this subsection do not inure to any transaction that is
71 otherwise taxable under this chapter unless the entity has
72 obtained a sales tax exemption certificate from the department
73 or the entity obtains or provides other documentation as
74 required by the department. Eligible purchases or leases made
75 with such a certificate must be in strict compliance with this
76 subsection and departmental rules, and any person who makes an
77 exempt purchase with a certificate that is not in strict
78 compliance with this subsection and the rules is liable for and
79 shall pay the tax. The department may adopt rules to administer
80 this subsection.

81 (ooo) School supplies sales tax holiday.-This exemption
82 applies to the retail sale of school supplies having a sales
83 price of \$15 or less per item. As used in this paragraph, the
84 term "school supplies" means pens, pencils, erasers, crayons,
85 notebooks, notebook filler paper, legal pads, binders, lunch
86 boxes, construction paper, markers, folders, poster board,
87 composition books, poster paper, scissors, cellophane tape, glue
88 or paste, rulers, computer disks, protractors, compasses, and
89 calculators.

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T I T L E A M E N D M E N T

Remove lines 126-131 and insert:
sale of certain clothes, personal computers, and
personal computer-related accessories during a
specified period; providing a definition; providing
exceptions from the exemption for sales in certain
locations; authorizing the Department of Revenue to
adopt emergency rules; providing an appropriation to
the department for administrative purposes; amending
s. 212.08, F.S.; providing an exemption from the sales
and use tax for the retail sale of certain school
supplies; providing an exemption from the sales and

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