

By Senator Hukill

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1 A bill to be entitled
2 An act relating to a sales tax holiday; providing an
3 exemption from the sales and use tax for the retail
4 sale of certain clothing, school supplies, and
5 personal computers and personal computer-related
6 accessories during a specified period; providing
7 exceptions to the exemption; authorizing the
8 Department of Revenue to adopt emergency rules;
9 providing an appropriation to the department for
10 implementation purposes; providing an effective date.

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

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14 Section 1. Clothing, school supplies, and personal
15 computers and personal computer-related accessories sales tax
16 holiday.—

17 (1) The tax levied under chapter 212, Florida Statutes, may
18 not be collected during the period from 12:01 a.m. on August 5,
19 2016, through 11:59 p.m. on August 14, 2016, on the retail sale
20 of:

21 (a) Clothing, wallets, or bags, including handbags,
22 backpacks, fanny packs, and diaper bags, but excluding
23 briefcases, suitcases, and other garment bags, having a sales
24 price of \$100 or less per item. As used in this paragraph, the
25 term "clothing" means:

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

29 2. All footwear, excluding skis, swim fins, roller blades,

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30 and skates.

31 (b) School supplies having a sales price of \$15 or less per
32 item. As used in this paragraph, the term "school supplies"
33 means pens, pencils, erasers, crayons, notebooks, notebook
34 filler paper, legal pads, binders, lunch boxes, construction
35 paper, markers, folders, poster board, composition books, poster
36 paper, scissors, cellophane tape, glue or paste, rulers,
37 computer disks, protractors, compasses, and calculators.

38 (2) The tax levied under chapter 212, Florida
39 Statutes, may not be collected during the period from 12:01 a.m.
40 on August 5, 2016, through 11:59 p.m. on August 14, 2016, on the
41 first \$750 of the sales price of personal computers or personal
42 computer-related accessories purchased for noncommercial home or
43 personal use. As used in this subsection, the term:

44 (a) "Personal computers" includes electronic book readers,
45 laptops, desktops, handhelds, tablets, or tower computers. The
46 term does not include cellular telephones, video game consoles,
47 digital media receivers, or devices that are not primarily
48 designed to process data.

49 (b) "Personal computer-related accessories" includes
50 keyboards, mice, personal digital assistants, monitors, other
51 peripheral devices, modems, routers, and nonrecreational
52 software, regardless of whether the accessories are used in
53 association with a personal computer base unit. The term does
54 not include furniture or systems, devices, software, or
55 peripherals that are designed or intended primarily for
56 recreational use.

57 (c) "Monitors" does not include devices that include a
58 television tuner.

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59 (3) The tax exemptions provided in this section do not
60 apply to sales within a theme park or entertainment complex as
61 defined in s. 509.013(9), Florida Statutes, within a public
62 lodging establishment as defined in s. 509.013(4), Florida
63 Statutes, or within an airport as defined in s. 330.27(2),
64 Florida Statutes.

65 (4) The Department of Revenue may, and all conditions are
66 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
67 Florida Statutes, to administer this section.

68 (5) For the 2016-2017 fiscal year, the sum of \$233,730 in
69 nonrecurring funds is appropriated from the General Revenue Fund
70 to the Department of Revenue for the purpose of implementing
71 this section.

72 Section 2. This act shall take effect July 1, 2016.