

By Senator Montford

3-01313A-17

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1 A bill to be entitled
2 An act relating to a veterans' annual sales tax
3 holiday; creating an annual sales tax holiday for
4 veterans; specifying items that are eligible for the
5 sales tax holiday; defining the term "veteran" for
6 purposes of the sales tax holiday; specifying
7 documents that demonstrate proof of military status;
8 specifying reporting requirements of retailers;
9 authorizing certain retailers to elect not to
10 participate in the sales tax holiday; specifying
11 procedures for a retailer to opt out; authorizing the
12 Department of Revenue to adopt rules; providing an
13 effective date.

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

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17 Section 1. Sales tax holiday for veterans of the United
18 States Armed Forces.—

19 (1) The tax levied under chapter 212, Florida Statutes, may
20 not be collected from a veteran, as defined in subsection (2),
21 during the period from 12:01 a.m. on November 11 through 11:59
22 p.m. on November 11, annually, on the retail sale, as defined in
23 s. 212.02(14), Florida Statutes, of clothing with a sales price
24 of \$60 or less per item. As used in this subsection, the term
25 "clothing" means:

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

29 (b) All footwear, excluding skis, swim fins, roller blades,

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30 and skates.

31 (2) Notwithstanding any action by the United States
32 Department of Veterans Affairs relating to dishonorable
33 discharges, the term "veteran" means a person who served in the
34 active military, naval, or air service who was honorably
35 discharged or released or who later received an upgraded
36 honorable discharge or release. To be eligible for the sales tax
37 holiday, a veteran must show proof of military status at the
38 time he or she purchases the eligible items. The veteran may
39 show proof of military status by presenting his or her:

40 (a) DD Form 2, Uniformed Services Identification Card,
41 issued by the United States Department of Defense;

42 (b) DD Form 2765, Uniformed Services Identification and
43 Privilege Card, issued by the United States Department of
44 Defense;

45 (c) DD Form 214, displaying the term "Honorable," issued by
46 the United States Department of Defense;

47 (d) Veteran identification card, identifying the veteran as
48 having a 100-percent disability, issued by the Department of
49 Veterans' Affairs under s. 295.17, Florida Statutes;

50 (e) Valid driver license or identification card, displaying
51 the letter "V" or the term "Veteran," issued by the Department
52 of Highway Safety and Motor Vehicles; or

53 (f) Any other proof of veteran status issued by the
54 Department of Highway Safety and Motor Vehicles.

55 (3) A retailer making tax-exempt sales under this section
56 shall report to the Department of Revenue the amount of its
57 gross sales on the retailer's sales and use tax return.

58 (4) The tax exemptions provided in this section apply at

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59 the option of a retailer if less than 5 percent of the
60 retailer's gross sales of tangible personal property in the
61 prior calendar year is comprised of items that would be exempt
62 under this section. If a qualifying retailer chooses not to
63 participate in the sales tax holiday, by August 1, annually, the
64 retailer must notify the Department of Revenue in writing of its
65 election to collect sales tax during the holiday and must post a
66 copy of that notice in a conspicuous location at its place of
67 business.

68 (5) The Department of Revenue may, and all conditions are
69 deemed met to, adopt rules pursuant to the authority granted
70 under s. 212.18(2), Florida Statutes, including emergency rules
71 under s. 120.54(4), Florida Statutes, to administer this
72 section.

73 Section 2. This act shall take effect July 1, 2017.