

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

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

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 16 Section 1. Sales tax holiday for veterans of the United
 17 States Armed Forces.-

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

25 (a) Any article of wearing apparel intended to be worn on

26 | or about the human body, excluding watches, watchbands, jewelry,
27 | umbrellas, and handkerchiefs.

28 | (b) All footwear, excluding skis, swim fins, roller
29 | blades, and skates.

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

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

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

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

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

49 | (e) Valid driver license or identification card,
50 | displaying the letter "V" or the term "Veteran," issued by the

51 Department of Highway Safety and Motor Vehicles; or

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

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

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

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

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