

By Senator Perry

8-00742-18

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1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; providing an exemption from the sales
4 and use tax for the sale of certain clothing, wallets,
5 bags, school supplies, and personal computers and
6 related accessories during a specified period;
7 defining terms; providing exceptions to the exemption;
8 authorizing the Department of Revenue to adopt
9 emergency rules; providing an appropriation; providing
10 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. (1) The tax levied under chapter 212, Florida
15 Statutes, may not be collected during the period from 12:01 a.m.
16 on July 27, 2018, through 11:59 p.m. on August 5, 2018, on the
17 sale of:

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

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

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

28 (b) School supplies having a sales price of \$15 or less per
29 item. As used in this paragraph, the term "school supplies"

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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 \$1,000 or less and are purchased for
37 noncommercial home or personal use. As used in this paragraph,
38 the term:

39 1. "Personal computer" means an electronic device that
40 accepts information in digital or a similar form and manipulates
41 such information for a result based on a sequence of
42 instructions. The term includes an electronic book reader and a
43 laptop, desktop, handheld, tablet, or tower computer, but does
44 not include a cellular telephone, video game console, digital
45 media receiver, or device that is not primarily designed to
46 process data.

47 2. "Related accessories" includes keyboards, mice, personal
48 digital assistants, monitors, other peripheral devices, modems,
49 routers, and nonrecreational software, regardless of whether the
50 accessories are used in association with a personal computer
51 base unit, but does not include furniture or systems, devices,
52 software, monitors with a television tuner, or other peripherals
53 that are designed or intended primarily for recreational use.

54 (2) The tax exemptions provided in this section do not
55 apply to sales within a theme park or entertainment complex as
56 defined in s. 509.013, Florida Statutes, within a public lodging
57 establishment as defined in s. 509.013, Florida Statutes, or
58 within an airport as defined in s. 330.27, Florida Statutes.

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

62 Section 2. For the 2018-2019 fiscal year, the sum of
63 \$225,000 in nonrecurring funds is appropriated from the General
64 Revenue Fund to the Department of Revenue for the purpose of
65 implementing this act. Funds from the appropriation which remain
66 unexpended or unencumbered as of June 30, 2019, shall revert to
67 the General Revenue Fund.

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