

By Senator Powell

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1 A bill to be entitled
2 An act relating to an annual sales tax holiday for
3 veterans of the United States Armed Forces; providing
4 an annual sales tax holiday for veterans; specifying
5 items that are eligible for the sales tax holiday;
6 defining the term "veteran" for purposes of the sales
7 tax holiday; requiring veterans to show proof of
8 military status at the time of purchasing eligible
9 items; specifying conditions for the tax-exempt status
10 of layaways, exchanges, and Internet sales; specifying
11 reporting requirements for retailers; authorizing the
12 Department of Revenue to adopt emergency rules;
13 providing for future repeal of the department's
14 emergency rulemaking authority; providing an effective
15 date.

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

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19 Section 1. Sales tax holiday for veterans of the United
20 States Armed Forces.—

21 (1) The tax levied under chapter 212, Florida Statutes, may
22 not be collected from a veteran during the period from 12:01
23 a.m. on November 1 through 11:59 p.m. on December 31, annually,
24 on the retail sale, as defined in s. 212.02(14), Florida
25 Statutes, of:

26 (a) Clothing with a sales price of \$100 or less per item.
27 As used in this paragraph, the term "clothing" means:

28 1. Any article of wearing apparel intended to be worn on or
29 about the human body, excluding watches, watchbands, jewelry,

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30 umbrellas, and handkerchiefs; and

31 2. All footwear, excluding skis, swim fins, roller blades,
32 and skates.

33 (b) Personal computers with a sales price of \$1,500 or less
34 per item. As used in this paragraph, the term "personal
35 computers" includes electronic book readers, laptops, desktops,
36 handhelds, tablets, or tower computers. The term does not
37 include cellular telephones, video game consoles, digital media
38 receivers, or devices that are not primarily designed to process
39 data.

40 (c) Books with a sales price of \$50 or less per item. As
41 used in this paragraph, the term "books" includes textbooks or
42 other instructional materials, in printed or digital format,
43 used for educational purposes.

44 (d) Sports, fitness, and recreational equipment with a
45 sales price of \$100 or less per item.

46 (e) Televisions with a sales price of \$1,000 or less per
47 item.

48 (f) Game tables and billiard tables, and accessories
49 thereof, with a sales price of \$500 or less per item.

50 (2) Notwithstanding any action by the United States
51 Department of Veterans Affairs relating to dishonorable
52 discharges or releases, the term "veteran" means a person who
53 served in the active military, naval, or air service who was
54 honorably discharged or released or who later received an
55 upgraded honorable discharge or release. To be eligible for the
56 sales tax holiday, a veteran must show proof of military status
57 at the time he or she purchases an eligible item.

58 (3) Eligible items placed on layaway during the sales tax

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59 holiday are tax-exempt even if final payment of the layaway is
60 made after the holiday period. All mail order, catalog, or
61 Internet sales of eligible items during the sales tax holiday
62 are tax-exempt if the order is accepted during the holiday
63 period for immediate shipment, even if the item is delivered
64 after the holiday period. If a veteran purchases a tax-exempt
65 item during the holiday period and exchanges it for the same
66 type of item, such as an exchange for a different size or color,
67 after the holiday period expires, no tax is due.

68 (4) A retailer making tax-exempt sales under this section
69 shall report to the Department of Revenue the amount of its
70 gross sales on the retailer's sales and use tax return.

71 (5) The Department of Revenue may, and all conditions are
72 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
73 and 120.54, Florida Statutes, to administer this section. This
74 subsection is repealed on June 30, 2019.

75 Section 2. This act shall take effect July 1, 2018.