

By Senator Perry

8-01247-19

2019576__

1 A bill to be entitled
2 An act relating to a back-to-school sales tax holiday;
3 providing exemptions from the sales and use tax on the
4 retail sale of certain clothing, school supplies,
5 personal computers, and personal computer-related
6 accessories during a specified timeframe; defining
7 terms; specifying locations where the exemptions do
8 not apply; authorizing the Department of Revenue to
9 adopt emergency rules; providing an appropriation;
10 providing an effective date.

11
12 Be It Enacted by the Legislature of the State of Florida:

13
14 Section 1. Clothing, school supplies, personal computers,
15 and personal computer-related accessories; sales tax holiday.-

16 (1) The tax levied under chapter 212, Florida Statutes, may
17 not be collected during the period from 12:01 a.m. on August 2,
18 2019, through 11:59 p.m. on August 11, 2019, on the retail sale
19 of:

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

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

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

8-01247-19

2019576__

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

37 (c) Personal computers and related accessories that have a
38 sales price of \$1,000 or less per item and that are purchased
39 for noncommercial home or personal use. As used in this
40 paragraph, the term:

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

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

57 (2) The tax exemptions provided in this section do not
58 apply to sales within a theme park or entertainment complex as

8-01247-19

2019576__

59 defined in s. 509.013(9), Florida Statutes, within a public
60 lodging establishment as defined in s. 509.013(4), Florida
61 Statutes, or within an airport as defined in s. 330.27(2),
62 Florida Statutes.

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

66 Section 2. For the 2019-2020 fiscal year, the sum of
67 \$225,000 in nonrecurring funds is appropriated from the General
68 Revenue Fund to the Department of Revenue for the purpose of
69 implementing this section.

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