

By the Committee on Finance and Tax; and Senators Perry and Flores

593-03897-19

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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 certain dealers to opt out of
 9 participating in the tax holiday, subject to certain
 10 requirements; authorizing the Department of Revenue to
 11 adopt emergency rules; providing an appropriation;
 12 providing an effective date.

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

16 Section 1. Clothing, school supplies, personal computers,
 17 and personal computer-related accessories; sales tax holiday.-

18 (1) The tax levied under chapter 212, Florida Statutes, may
 19 not be collected during the period from 12:01 a.m. on August 2,
 20 2019, through 11:59 p.m. on August 11, 2019, on the retail sale
 21 of:

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

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

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

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

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

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

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

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59 (2) The tax exemptions provided in this section do not
60 apply to sales within a theme park or entertainment complex as
61 defined in s. 509.013(9), Florida Statutes, within a public
62 lodging establishment as defined in s. 509.013(4), Florida
63 Statutes, or within an airport as defined in s. 330.27(2),
64 Florida Statutes.

65 (3) The tax exemptions provided in this section may apply
66 at the option of a dealer if less than 5 percent of the dealer's
67 gross sales of tangible personal property in the prior calendar
68 year consist of items that would be exempt under this section.
69 If a qualifying dealer chooses not to participate in the tax
70 holiday, by August 1, 2019, the dealer must notify the
71 Department of Revenue in writing of its election to collect
72 sales tax during the holiday and must post a copy of that notice
73 in a conspicuous location at its place of business.

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

77 (5) For the 2018-2019 fiscal year, the sum of \$237,000 in
78 nonrecurring funds is appropriated from the General Revenue Fund
79 to the Department of Revenue for the purpose of implementing
80 this section. Funds remaining unexpended or unencumbered from
81 this appropriation as of June 30, 2019, shall revert and be
82 reappropriated for the same purpose in the 2019-2020 fiscal
83 year.

84 Section 2. This act shall take effect upon becoming a law.