

By Senator Perry

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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, wallets, bags, school
5 supplies, personal computers, and personal computer-
6 related accessories during specified timeframes;
7 defining terms; specifying locations where the
8 exemptions do not apply; authorizing certain dealers
9 to opt out of participating in the tax holiday,
10 subject to certain requirements; authorizing the
11 Department of Revenue to adopt emergency rules;
12 providing an appropriation; providing an effective
13 date.

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

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

19 (1) The tax levied under chapter 212, Florida Statutes, may
20 not be collected during the period from 12:01 a.m. on July 31,
21 2020, through 11:59 p.m. on August 9, 2020, on the retail sale
22 of:

23 (a) Clothing, wallets, or bags, including handbags,
24 backpacks, fanny packs, and diaper bags, but excluding
25 briefcases, suitcases, and other garment bags, having a sales
26 price of \$60 or less per item. As used in this paragraph, the
27 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) School supplies having a sales price of \$15 or less per
34 item. As used in this paragraph, the term "school supplies"
35 means pens, pencils, erasers, crayons, notebooks, notebook
36 filler paper, legal pads, binders, lunch boxes, construction
37 paper, markers, folders, poster board, composition books, poster
38 paper, scissors, cellophane tape, glue or paste, rulers,
39 computer disks, staplers and staples used to secure paper
40 products, protractors, compasses, and calculators.

41 (2) The tax levied under chapter 212, Florida Statutes, may
42 not be collected during the period from 12:01 a.m. on August 1,
43 2020, through 11:59 p.m. on August 9, 2020, on the retail sale
44 of personal computers or personal computer-related accessories
45 having a sales price of \$1,000 or less per item and purchased
46 for noncommercial home or personal use. As used in this
47 subsection, the term:

48 (a) "Personal computers" includes electronic book readers,
49 laptops, desktops, handhelds, tablets, or tower computers. The
50 term does not include cellular telephones, video game consoles,
51 digital media receivers, or devices that are not primarily
52 designed to process data.

53 (b) "Personal computer-related accessories" includes
54 keyboards, mice, personal digital assistants, monitors, other
55 peripheral devices, modems, routers, and nonrecreational
56 software, regardless of whether the accessories are used in
57 association with a personal computer base unit. The term does
58 not include furniture or systems, devices, software, monitors

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59 with a television tuner, or peripherals that are designed or
60 intended primarily for recreational use.

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

67 (4) The tax exemptions provided in this section may apply
68 at the option of a dealer if less than 5 percent of the dealer's
69 gross sales of tangible personal property in the prior calendar
70 year consist of items that would be exempt under this section.
71 If a qualifying dealer chooses not to participate in the tax
72 holiday, the dealer must notify the Department of Revenue in
73 writing by July 30, 2020, of its election to collect sales tax
74 during the holiday and must post a copy of that notice in a
75 conspicuous location at its place of business.

76 (5) The Department of Revenue may, and all conditions are
77 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
78 Florida Statutes, for the purpose of implementing this section.
79 Notwithstanding any other law, emergency rules adopted pursuant
80 to this subsection are effective for 6 months after adoption and
81 may be renewed during the pendency of procedures to adopt
82 permanent rules addressing the subject of the emergency rule.

83 Section 2. For the 2019-2020 fiscal year, the sum of
84 \$237,000 in nonrecurring funds is appropriated from the General
85 Revenue Fund to the Department of Revenue for the purpose of
86 implementing this act. Funds remaining unexpended or
87 unencumbered from this appropriation as of June 30, 2020, shall

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88 revert and be reappropriated for the same purpose in the 2020-
89 2021 fiscal year.

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