



974444

LEGISLATIVE ACTION

Senate

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House

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Floor: NC/2R

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03/12/2020 07:00 PM

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Senator Rodriguez moved the following:

1 **Senate Amendment to Amendment (882296) (with title**
2 **amendment)**

3
4 Delete lines 2726 - 2802

5 and insert:

6 not be collected on the first Friday, Saturday, and Sunday of
7 August of each year on the retail sale of:

8 (a) Clothing, wallets, or bags, including handbags,
9 backpacks, fanny packs, and diaper bags, but excluding
10 briefcases, suitcases, and other garment bags, having a sales
11 price of \$60 or less per item. As used in this paragraph, the



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12 term "clothing" means:

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

16 2. All footwear, excluding skis, swim fins, roller blades,
17 and skates.

18 (b) School supplies having a sales price of \$15 or less per
19 item. As used in this paragraph, the term "school supplies"
20 means pens, pencils, erasers, crayons, notebooks, notebook
21 filler paper, legal pads, binders, lunch boxes, construction
22 paper, markers, folders, poster board, composition books, poster
23 paper, scissors, cellophane tape, glue or paste, rulers,
24 computer disks, staplers and staples used to secure paper
25 products, protractors, compasses, and calculators.

26 (2) The tax levied under chapter 212, Florida Statutes, may
27 not be collected on the first Friday, Saturday, and Sunday of
28 August of each year on the first \$1,000 of the sales price of
29 personal computers or personal computer-related accessories
30 purchased for noncommercial home or personal use. As used in
31 this subsection, the term:

32 (a) "Personal computers" includes electronic book readers,
33 laptops, desktops, handheld devices, tablets, or tower
34 computers. The term does not include cellular telephones, video
35 game consoles, digital media receivers, or devices that are not
36 primarily designed to process data.

37 (b) "Personal computer-related accessories" includes
38 keyboards, mice, personal digital assistants, monitors, other
39 peripheral devices, modems, routers, and nonrecreational
40 software, regardless of whether the accessories are used in



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41 association with a personal computer base unit. The term does
42 not include furniture or systems, devices, software, or
43 peripherals that are designed or intended primarily for
44 recreational use. The term "monitor" does not include any device
45 that includes a television tuner.

46 (3) The tax exemptions provided in this section do not
47 apply to sales within a theme park or entertainment complex as
48 defined in s. 509.013(9), Florida Statutes, within a public
49 lodging establishment as defined in s. 509.013(4), Florida
50 Statutes, or within an airport as defined in s. 330.27(2),
51 Florida Statutes.

52 (4) The tax exemptions provided in this section may apply
53 at the option of a dealer if less than 5 percent of the dealer's
54 gross sales of tangible personal property in the prior calendar
55 year are composed of items that would be exempt under this
56 section. If a qualifying dealer chooses not to participate in
57 the tax holiday, by the last day of July of each year the dealer
58 must notify the Department of Revenue in writing of its election
59 to collect sales tax during the holiday and must post a copy of
60 that notice in a conspicuous location at its place of business.

61 (5) The Department of Revenue is authorized, and all
62 conditions are deemed met, to adopt emergency rules pursuant to
63 s. 120.54(4), Florida Statutes, for the purpose of implementing
64 this section. Notwithstanding any other provision of law,
65 emergency rules adopted pursuant to this subsection are
66 effective for 6 months after adoption and may be renewed during
67 the pendency of procedures to adopt permanent rules addressing
68 the subject of the emergency rules.

69 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in



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70 nonrecurring funds is appropriated from the General Revenue Fund
71 to the Department of Revenue for the purpose of implementing
72 this section. Funds remaining unexpended or unencumbered from
73 this appropriation as of June 30, 2020, shall revert and be
74 reappropriated for the same purpose in the 2020-2021 fiscal
75 year.

76 (7) This section shall take effect upon this act becoming a
77 law.

78 Section 59. Disaster preparedness supplies; sales tax
79 holiday.-

80 (1) The tax levied under chapter 212, Florida Statutes, may
81 not be collected on the first Friday, Saturday, and Sunday of
82 May of each year on the sale of:

84 ===== T I T L E A M E N D M E N T =====

85 And the title is amended as follows:

86 Delete lines 3667 - 3674

87 and insert:

88 certain timeframe each year; defining terms;
89 specifying locations where the exemptions do not
90 apply; authorizing certain dealers to opt out of
91 participating in the exemptions, subject to certain
92 conditions; authorizing the department to adopt
93 emergency rules; providing an appropriation; providing
94 sales tax exemptions for certain disaster preparedness
95 supplies during a certain timeframe each year;
96 specifying