



974444

LEGISLATIVE ACTION

Senate

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House

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Senator Rodriguez moved the following:

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

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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:

83  
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