

CS/HB 483 — Sales Tax Holiday

by Finance and Tax Council; Rep. Rivera, Flores and others (CS/SB 514 by Finance and Tax Committee; Senators Fasano, Crist, and Wilson)

This bill provides that no sales and use tax will be collected on the sale of books, clothing, wallets, or certain bags having a selling price of \$50 or less during the 3 day period beginning 12:01 a.m., Friday, August 12, 2010, and ending midnight Sunday, August 14, 2010. The bill also provides that no sales and use tax shall be collected on sales of an expanded list of school supplies having a selling price of \$10 per item or less during that same period of time.

The temporary exemption does not apply in theme parks, public lodgings or airports as defined by statute. There is an appropriation to the Department of Revenue to administer the bill.

If approved by the Governor, these provisions take effect upon becoming law.

Vote: Senate 37-1; House 115-0