

Bill No. HB 101, 1st Eng.

Barcode 965744

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

1	WD/2R	.
	05/02/2005 12:29 PM	.
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11 Senator Webster moved the following amendment:

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13 **Senate Amendment (with title amendment)**

14 Delete everything after the enacting clause

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16 and insert:

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Section 1. This act may be cited as the "Florida Sales Tax Relief Act."

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Section 2. (1) The tax levied under chapter 212, Florida Statutes, may not be collected on the sale of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a selling price of \$50 or less during the period from 12:01 a.m., July 30, 2005, through midnight, August 7, 2005.

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(2) As used in this section, the term "clothing" means any article of wearing apparel, including all footwear, except skis, swim fins, roller blades, and skates, intended to be worn on or about the human body. For purposes of this section, the term "clothing" does not include watches, watchbands, jewelry, umbrellas, or handkerchiefs.

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1 (3) This section does not apply to sales within a
 2 theme park or entertainment complex as defined in section
 3 509.013(9), Florida Statutes, within a public lodging
 4 establishment as defined in section 509.013(4), Florida
 5 Statutes, or within an airport as defined in section
 6 330.27(2), Florida Statutes.

7 (4) Notwithstanding the provisions of chapter 120,
 8 Florida Statutes, to the contrary, the Department of Revenue
 9 may adopt rules to carry out this section.

10 Section 3. (1) The tax levied under chapter 212,
 11 Florida Statutes, may not be collected on the sale of school
 12 supplies having a selling price of \$10 per item or less during
 13 the period from 12:01 a.m., July 30, 2005, through midnight,
 14 August 7, 2005.

15 (2) As used in this section, the term "school
 16 supplies" means pens, pencils, erasers, crayons, notebooks,
 17 notebook filler paper, legal pads, composition books, poster
 18 paper, scissors, cellophane tape, glue or paste, rulers,
 19 protractors, compasses, and calculators.

20 (3) This section does not apply to sales within a
 21 theme park or entertainment complex as defined in section
 22 509.013(9), Florida Statutes, within a public lodging
 23 establishment as defined in section 509.013(4), Florida
 24 Statutes, or within an airport as defined in section
 25 330.27(2), Florida Statutes.

26 (4) Notwithstanding the provisions of chapter 120,
 27 Florida Statutes, to the contrary, the Department of Revenue
 28 may adopt rules to carry out this section.

29 Section 4. (1) The tax levied under chapter 212,
 30 Florida Statutes, may not be collected on the sale of books
 31 during the period from 12:01 a.m., July 30, 2005, through

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1 midnight, August 7, 2005.

2 (2) As used in this section, the term "book" means a
3 set of printed sheets bound together and published in a
4 volume. For purposes of this section, the term "book" does not
5 include newspapers, magazines, or other periodicals.

6 (3) This section does not apply to sales within a
7 theme park or entertainment complex as defined in section
8 509.013(9), Florida Statutes, within a public lodging
9 establishment as defined in section 509.013(4), Florida
10 Statutes, or within an airport as defined in section
11 330.27(2), Florida Statutes.

12 (4) Notwithstanding the provisions of chapter 120,
13 Florida Statutes, to the contrary, the Department of Revenue
14 may adopt rules to carry out this section.

15 Section 5. The sum of \$400,000 is appropriated from
16 the General Revenue Fund to the Department of Revenue for the
17 purpose of administering this act.

18 Section 6. This act shall take effect upon becoming a
19 law.

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

23 And the title is amended as follows:

24 Delete everything before the enacting clause

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26 and insert:

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A bill to be entitled

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An act relating to the tax on sales, use, and

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other transactions; providing a short title;

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specifying periods during which the sale of

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clothing, wallets, bags, school supplies, and

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1 books shall be exempt from such tax; defining
2 the terms "clothing," "school supplies," and
3 "books" for purposes of the exemption;
4 providing that the exemption does not apply to
5 sales within certain theme parks, entertainment
6 complexes, public lodging establishments, or
7 airports; providing for the Department of
8 Revenue to adopt rules; providing an
9 appropriation; providing an effective date.

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