

By the Committee on Finance and Tax; and Senators Fasano and Crist

593-04300-10

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1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; specifying a period during which the
4 sale of clothing and school supplies are exempt from
5 the tax; providing definitions; providing exceptions;
6 authorizing the Department of Revenue to adopt
7 emergency rules; providing an appropriation; providing
8 an effective date.

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10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. (1) The tax levied under chapter 212, Florida
13 Statutes, may not be collected on the sale of:

14 (a)1. Clothing, wallets, or bags, including handbags,
15 backpacks, fanny packs, and diaper bags, but excluding
16 briefcases, suitcases, and other garment bags, having a sales
17 price of \$50 or less per item during the period from 12:01 a.m.,
18 August 11, 2010, through midnight, August 15, 2010.

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

25 (b)1. School supplies having a sales price of \$10 or less
26 per item during the period from 12:01 a.m., August 11, 2010,
27 through midnight, August 15, 2010.

28 2. As used in this paragraph, the term "school supplies"
29 means pens, pencils, erasers, crayons, notebooks, notebook

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30 filler paper, legal pads, binders, lunch boxes, construction
31 paper, markers, folders, poster board, composition books, poster
32 paper, scissors, cellophane tape, glue or paste, rulers,
33 computer disks, protractors, compasses, and calculators.

34 (2) This section does not apply to sales within a theme
35 park or entertainment complex as defined in s. 509.013(9),
36 Florida Statutes, within a public lodging establishment as
37 defined in s. 509.013(4), Florida Statutes, or within an airport
38 as defined in s. 330.27(2), Florida Statutes.

39 (3) The Department of Revenue may, and all conditions are
40 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
41 and 120.54, Florida Statutes, to administer this section.

42 Section 2. For the 2009-2010 fiscal year, the sum of
43 \$250,304 in nonrecurring funds is appropriated from the General
44 Revenue Fund to the Department of Revenue for purposes of
45 administering section 1 of this act. Funds remaining unexpended
46 or unencumbered from this appropriation as of June 30, 2010,
47 shall revert and be reappropriated for the same purpose in the
48 2010-2011 fiscal year.

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