

By the Committee on Military and Veterans Affairs, Space, and Domestic Security; and Senator Montford

583-02405-17

20171202c1

1 A bill to be entitled
2 An act relating to a veterans' annual sales tax
3 holiday; creating an annual sales tax holiday for
4 veterans; specifying items that are eligible for the
5 sales tax holiday; defining the term "veteran" for
6 purposes of the sales tax holiday; specifying
7 documents that demonstrate proof of military status;
8 specifying reporting requirements of retailers;
9 authorizing certain retailers to elect not to
10 participate in the sales tax holiday; specifying
11 procedures for a retailer to opt out; authorizing the
12 Department of Revenue to adopt rules; providing an
13 effective date.

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

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17 Section 1. Sales tax holiday for veterans of the United
18 States Armed Forces.—

19 (1) The tax levied under chapter 212, Florida Statutes, may
20 not be collected from a veteran, as defined in subsection (2),
21 during the period from 12:01 a.m. on November 11 through 11:59
22 p.m. on November 11, annually, on the retail sale, as defined in
23 s. 212.02(14), Florida Statutes, of clothing with a sales price
24 of \$60 or less per item. As used in this subsection, the term
25 "clothing" means:

26 (a) Any article of wearing apparel intended to be worn on
27 or about the human body, excluding watches, watchbands, jewelry,
28 umbrellas, and handkerchiefs.

29 (b) All footwear, excluding skis, swim fins, roller blades,

583-02405-17

20171202c1

30 and skates.

31 (2) Notwithstanding any action by the United States
32 Department of Veterans Affairs relating to dishonorable
33 discharges, the term "veteran" means a person who served in the
34 active military, naval, or air service who was honorably
35 discharged or released or who later received an upgraded
36 honorable discharge or release. To be eligible for the sales tax
37 holiday, a veteran must show proof of military status at the
38 time he or she purchases the eligible items. The veteran may
39 show proof of military status by presenting his or her:

40 (a) DD Form 2, Uniformed Services Identification Card,
41 issued by the United States Department of Defense;

42 (b) DD Form 2765, Uniformed Services Identification and
43 Privilege Card, issued by the United States Department of
44 Defense;

45 (c) DD Form 214, displaying the term "Honorable," issued by
46 the United States Department of Defense;

47 (d) Veteran health identification card, issued by the
48 United States Department of Veterans Affairs;

49 (e) Veteran identification card, identifying the veteran as
50 having a 100-percent disability, issued by the Department of
51 Veterans' Affairs under s. 295.17, Florida Statutes;

52 (f) Valid driver license or identification card, displaying
53 the letter "V" or the term "Veteran," issued by the Department
54 of Highway Safety and Motor Vehicles; or

55 (g) Any other proof of veteran status issued by the
56 Department of Highway Safety and Motor Vehicles.

57 (3) A retailer making tax-exempt sales under this section
58 shall report to the Department of Revenue the amount of its

583-02405-17

20171202c1

59 gross sales on the retailer's sales and use tax return.

60 (4) The tax exemptions provided in this section apply at
61 the option of a retailer if less than 5 percent of the
62 retailer's gross sales of tangible personal property in the
63 prior calendar year is comprised of clothing, as defined in
64 subsection (1). If a qualifying retailer chooses not to
65 participate in the sales tax holiday, by August 1, annually, the
66 retailer must notify the Department of Revenue in writing of its
67 election to collect sales tax during the holiday and must post a
68 copy of that notice in a conspicuous location at its place of
69 business.

70 (5) The Department of Revenue may, and all conditions are
71 deemed met to, adopt rules pursuant to the authority granted
72 under s. 212.18(2), Florida Statutes, including emergency rules
73 under s. 120.54(4), Florida Statutes, to administer this
74 section.

75 Section 2. This act shall take effect July 1, 2017.