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2   An act relating to the tax on sales, use, and
3   other transactions; specifying a period during
4   which the sale of clothing and certain other
5   items shall be exempt from such tax; defining
6   "clothing"; providing exceptions; providing for
7   rules; providing an appropriation; providing an
8   effective date.
9
10 Be It Enacted by the Legislature of the State of Florida:
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12   Section 1. This act may be cited as the "Florida
13 Residents' Tax Relief Act of 2000."
14   Section 2. (1) No tax levied under the provisions of
15 chapter 212, Florida Statutes, shall be collected on sales of
16 clothing, wallets, or bags, including handbags, backpacks,
17 fanny packs, and diaper bags, but excluding briefcases,
18 suitcases, and other garment bags, having a selling price of
19 $100 or less, during the period from 12:01 a.m., July 29,
20 2000, through midnight, August 6, 2000.
21   (2) As used in this section, "clothing" means any
22 article of wearing apparel, including all footwear, except
23 skis, swim fins, in-line skates, and other skates, intended to
24 be worn on or about the human body. For purposes of this
25 section, "clothing" does not include watches, watchbands,
26 jewelry, umbrellas, or handkerchiefs.
27   (3) This section does not apply to sales within a
28 theme park or entertainment complex, as defined by s.
29 509.013(9), Florida Statutes, within a public lodging
30 establishment, as defined by s. 509.013(4), Florida Statutes,
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1 or within an airport, as defined by s. 330.27(2), Florida

2 Statutes.

3   (4) The provisions of chapter 120, Florida Statutes,

4 to the contrary notwithstanding, the Department of Revenue may

5 adopt rules to carry out this section.

6   Section 3. The sum of $215,000 is appropriated from

7 the General Revenue Fund to the Department of Revenue for the

8 purpose of administering this act.

9   Section 4. This act shall take effect upon becoming a

10 law.

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