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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, school supplies,
5 and certain other items shall be exempt from
6 such tax; defining "clothing" and "school
7 supplies" for purposes of the exemption;
8 providing exceptions; providing for rules;
9 providing an appropriation; providing an
10 effective date.

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

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14 Section 1. This act may be cited as the "Florida
15 Residents' Tax Relief Act."

16 Section 2. (1) A tax levied under chapter 212,
17 Florida Statutes, shall not be collected on sales of clothing,
18 wallets, or bags, including handbags, backpacks, fanny packs,
19 and diaper bags, but excluding briefcases, suitcases, and
20 other garment bags, having a selling price of \$50 or less
21 during the period from 12:01 a.m., July 28, 2001, through
22 midnight, August 5, 2001.

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

29 (3) This section does not apply to sales within a
30 theme park or entertainment complex as defined in section
31 509.013(9), Florida Statutes, within a public lodging

1 establishment as defined in section 509.013(4), Florida
2 Statutes, or within an airport as defined in section
3 330.27(2), Florida Statutes.

4 (4) The provisions of chapter 120, Florida Statutes,
5 to the contrary notwithstanding, the Department of Revenue may
6 adopt rules to carry out this section.

7 Section 3. (1) A tax levied under chapter 212,
8 Florida Statutes, shall not be collected on sales of school
9 supplies having a selling price of \$10 per item or less during
10 the period from 12:01 a.m., July 28, 2001, through midnight,
11 August 5, 2001.

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

17 (3) This section does not apply to sales within a
18 theme park or entertainment complex as defined in section
19 509.013(9), Florida Statutes, within a public lodging
20 establishment as defined in section 509.013(4), Florida
21 Statutes, or within an airport as defined in section
22 330.27(2), Florida Statutes.

23 (4) The provisions of chapter 120, Florida Statutes,
24 to the contrary notwithstanding, the Department of Revenue may
25 adopt rules to carry out this section.

26 Section 4. The sum of \$200,000 is appropriated from
27 the General Revenue Fund to the Department of Revenue for the
28 purpose of administering this act.

29 Section 5. This act shall take effect upon becoming a
30 law.

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