Florida Senate - 2005

By Senator Baker

20-242-05

1	A bill to be entitled
2	An act relating to the tax on sales, use, and
3	other transactions; providing a short title;
4	specifying periods during which the sale of
5	clothing, wallets, bags, school supplies, and
б	books shall be exempt from such tax; defining
7	the terms "clothing," "school supplies," and
8	"books" for purposes of the exemption;
9	providing that the exemption does not apply to
10	sales within certain theme parks, entertainment
11	complexes, public lodging establishments, or
12	airports; providing for the Department of
13	Revenue to adopt rules; providing an
14	appropriation; providing an effective date.
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16	Be It Enacted by the Legislature of the State of Florida:
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18	Section 1. This act may be cited as the "Florida Sales
19	Tax Relief Act."
20	Section 2. (1) The tax levied under chapter 212,
21	Florida Statutes, may not be collected on the sale of
22	clothing, wallets, or bags, including handbags, backpacks,
23	fanny packs, and diaper bags, but excluding briefcases,
24	suitcases, and other garment bags, having a selling price of
25	\$50 or less during the period from 12:01 a.m., July 23, 2005,
26	<u>through midnight, July 31, 2005.</u>
27	(2) As used in this section, the term "clothing" means
28	any article of wearing apparel, including all footwear, except
29	skis, swim fins, roller blades, and skates, intended to be
30	worn on or about the human body. For purposes of this section,
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1 the term "clothing" does not include watches, watchbands, 2 jewelry, umbrellas, or handkerchiefs. (3) This section does not apply to sales within a 3 4 theme park or entertainment complex as defined in section 5 509.013(9), Florida Statutes, within a public lodging 6 establishment as defined in section 509.013(4), Florida 7 Statutes, or within an airport as defined in section 8 330.27(2), Florida Statutes. 9 (4) Notwithstanding the provisions of chapter 120, 10 Florida Statutes, to the contrary, the Department of Revenue may adopt rules to carry out this section. 11 Section 3. (1) The tax levied under chapter 212, 12 13 Florida Statutes, may not be collected on the sale of school supplies having a selling price of \$10 per item or less during 14 the period from 12:01 a.m., July 23, 2005, through midnight, 15 16 July 31, 2005. 17 (2) As used in this section, the term "school 18 supplies includes pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster 19 20 paper, scissors, cellophane tape, glue or paste, rulers, 21 protractors, compasses, and calculators. 22 (3) This section does not apply to sales within a 23 theme park or entertainment complex as defined in section 509.013(9), Florida Statutes, within a public lodging 2.4 establishment as defined in section 509.013(4), Florida 25 Statutes, or within an airport as defined in section 26 27 330.27(2), Florida Statutes. 2.8 (4) Notwithstanding the provisions of chapter 120, Florida Statutes, to the contrary, the Department of Revenue 29 30 may adopt rules to carry out this section. 31

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1	Section 4. (1) The tax levied under chapter 212,
2	Florida Statutes, may not be collected on the sale of books
3	during the period from 12:01 a.m., May 1, 2006, through
4	<u>midnight, May 31, 2006.</u>
5	(2) As used in this section, the term "book" means a
б	set of printed sheets bound together and published in a
7	volume. For purposes of this section, the term "book" does not
8	include newspapers, magazines, or other periodicals.
9	(3) This section does not apply to sales within a
10	theme park or entertainment complex as defined in section
11	509.013(9), Florida Statutes, within a public lodging
12	establishment as defined in section 509.013(4), Florida
13	Statutes, or within an airport as defined in section
14	330.27(2), Florida Statutes.
15	(4) Notwithstanding the provisions of chapter 120,
16	Florida Statutes, to the contrary, the Department of Revenue
17	may adopt rules to carry out this section.
18	Section 5. The sum of \$400,000 is appropriated from
19	the General Revenue Fund to the Department of Revenue for the
20	purpose of administering this act.
21	Section 6. This act shall take effect upon becoming a
22	law.
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25	SENATE SUMMARY
26	Creates the "Florida Sales Tax Relief Act." Specifies periods during which the sale of clothing, wallets, bags,
27	school supplies, and books are exempt from the tax on sales, use, and other transactions. Defines the terms
28	"clothing," "school supplies," and "books" for purposes of the exemption. Provides that the exemption does not
29	apply to sales within certain theme parks, entertainment complexes, public lodging establishments, or airports.
30	Provides for the Department of Revenue to adopt rules. Provides an appropriation.
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