

1 A bill to be entitled
 2 An act relating to an annual sales tax holiday for
 3 veterans of the United States Armed Forces; creating
 4 an annual sales tax holiday for veterans; specifying
 5 items that are eligible for the sales tax holiday;
 6 defining the term "veteran" for purposes of the sales
 7 tax holiday; specifying tax treatment of layaways,
 8 exchanges, and Internet sales; specifying reporting
 9 requirements of retailers; authorizing the Department
 10 of Revenue to adopt emergency rules; providing an
 11 effective date.

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

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 15 Section 1. Sales tax holiday for veterans of the United
 16 States Armed Forces.—

17 (1) The tax levied under chapter 212, Florida Statutes,
 18 may not be collected from a veteran during the period from 12:01
 19 a.m. on November 1 through 11:59 p.m. on December 31, annually,
 20 on the retail sale, as defined in s. 212.02(14), Florida
 21 Statutes, of:

22 (a) Clothing with a sales price of \$100 or less per item.
 23 As used in this paragraph, the term "clothing" means:

24 1. Any article of wearing apparel intended to be worn on
25 or about the human body, excluding watches, watchbands, jewelry,
26 umbrellas, and handkerchiefs; and

27 2. All footwear, excluding skis, swim fins, roller blades,
28 and skates.

29 (b) Personal computers with a sales price of \$1,500 or
30 less per item. As used in this paragraph, the term "personal
31 computers" includes electronic book readers, laptops, desktops,
32 handhelds, tablets, or tower computers. The term does not
33 include cellular telephones, video game consoles, digital media
34 receivers, or devices that are not primarily designed to process
35 data.

36 (c) Books with a sales price of \$50 or less per item. As
37 used in this paragraph, the term "books" includes textbooks or
38 other instructional materials, in printed or digital format,
39 used for educational purposes.

40 (d) Sports, fitness, and recreational equipment with a
41 sales price of \$100 or less per item.

42 (e) Televisions with a sales price of \$1,000 or less per
43 item.

44 (f) Game tables and billiard tables, and accessories
45 thereof, with a sales price of \$500 or less per item.

46 (2) Notwithstanding any action by the United States
47 Department of Veterans Affairs relating to dishonorable
48 discharges or releases, for purposes of the sales tax holiday,

49 the term "veteran" means a person who served in the active
50 military, naval, or air service who was honorably discharged or
51 released or who later received an upgraded honorable discharge
52 or release. To be eligible for the sales tax holiday, a veteran
53 must show proof of military status at the time he or she
54 purchases the eligible items.

55 (3) Eligible items placed on layaway during the sales tax
56 holiday are tax exempt even if final payment of the layaway is
57 made after the holiday period. All mail-order, catalog, or
58 Internet sales of eligible items during the sales tax holiday
59 are tax exempt if the order is accepted during the holiday
60 period for immediate shipment, even if the item is delivered
61 after the holiday period. If a veteran purchases a tax-exempt
62 item during the holiday period and exchanges it for the same
63 type of item, such as exchanging the item for a different size
64 or different color, after the holiday period expires, no tax is
65 due.

66 (4) A retailer making tax-exempt sales under this section
67 shall report to the Department of Revenue the amount of its
68 gross sales on the retailer's sales and use tax return.

69 (5) The Department of Revenue may, and all conditions are
70 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
71 and 120.54, Florida Statutes, to administer this section. This
72 subsection is repealed on June 30, 2019.

73 Section 2. This act shall take effect July 1, 2018.