

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Jenne offered the following:

2

3 **Amendment (with title amendment)**

4 Remove lines 2611-2687 and insert:

5 may not be collected on the first Friday, Saturday, and Sunday
6 of August of each year on the retail sale of:

7 (a) Clothing, wallets, or bags, including handbags,
8 backpacks, fanny packs, and diaper bags, but excluding
9 briefcases, suitcases, and other garment bags, having a sales
10 price of \$60 or less per item. As used in this paragraph, the
11 term "clothing" means:

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

15 2. All footwear, excluding skis, swim fins, roller blades,
16 and skates.

17 (b) School supplies having a sales price of \$15 or less
18 per item. As used in this paragraph, the term "school supplies"
19 means pens, pencils, erasers, crayons, notebooks, notebook
20 filler paper, legal pads, binders, lunch boxes, construction
21 paper, markers, folders, poster board, composition books, poster
22 paper, scissors, cellophane tape, glue or paste, rulers,
23 computer disks, staplers and staples used to secure paper
24 products, protractors, compasses, and calculators.

25 (2) The tax levied under chapter 212, Florida Statutes,
26 may not be collected on the first Friday, Saturday, and Sunday
27 of August of each year on the first \$1,000 of the sales price of
28 personal computers or personal computer-related accessories
29 purchased for noncommercial home or personal use. As used in
30 this subsection, the term:

31 (a) "Personal computers" includes electronic book readers,
32 laptops, desktops, handheld devices, tablets, or tower
33 computers. The term does not include cellular telephones, video
34 game consoles, digital media receivers, or devices that are not
35 primarily designed to process data.

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36 (b) "Personal computer-related accessories" includes
37 keyboards, mice, personal digital assistants, monitors, other
38 peripheral devices, modems, routers, and nonrecreational
39 software, regardless of whether the accessories are used in
40 association with a personal computer base unit. The term does
41 not include furniture or systems, devices, software, or
42 peripherals that are designed or intended primarily for
43 recreational use. The term "monitor" does not include any device
44 that includes a television tuner.

45 (3) The tax exemptions provided in this section do not
46 apply to sales within a theme park or entertainment complex as
47 defined in s. 509.013(9), Florida Statutes, within a public
48 lodging establishment as defined in s. 509.013(4), Florida
49 Statutes, or within an airport as defined in s. 330.27(2),
50 Florida Statutes.

51 (4) The tax exemptions provided in this section may apply
52 at the option of a dealer if less than 5 percent of the dealer's
53 gross sales of tangible personal property in the prior calendar
54 year are comprised of items that would be exempt under this
55 section. If a qualifying dealer chooses not to participate in
56 the tax holiday, by the last day of July of each year the dealer
57 must notify the Department of Revenue in writing of its election
58 to collect sales tax during the holiday and must post a copy of
59 that notice in a conspicuous location at its place of business.

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60 (5) The Department of Revenue is authorized, and all
 61 conditions are deemed met, to adopt emergency rules pursuant to
 62 s. 120.54(4), Florida Statutes, for the purpose of implementing
 63 this section. Notwithstanding any other provision of law,
 64 emergency rules adopted pursuant to this subsection are
 65 effective for 6 months after adoption and may be renewed during
 66 the pendency of procedures to adopt permanent rules addressing
 67 the subject of the emergency rules.

68 (6) For the 2019-2020 fiscal year, the sum of \$241,000 in
 69 nonrecurring funds is appropriated from the General Revenue Fund
 70 to the Department of Revenue for the purpose of implementing
 71 this section. Funds remaining unexpended or unencumbered from
 72 this appropriation as of June 30, 2020, shall revert and be
 73 reappropriated for the same purpose in the 2020-2021 fiscal
 74 year.

75 (7) This section shall take effect upon this act becoming
 76 a law.

77 Section 49. Disaster preparedness supplies; sales tax
 78 holiday.-

79 (1) The tax levied under chapter 212, Florida Statutes,
 80 may not be collected on the first Friday, Saturday, and Sunday
 81 of May of each year on the sale of:

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84 **T I T L E A M E N D M E N T**

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85 Remove lines 173-181 and insert:
86 and personal computer-related accessories during
87 certain timeframes; defining terms; specifying
88 locations where the exemptions do not apply;
89 authorizing certain dealers to opt out of
90 participating in the exemptions, subject to certain
91 conditions; authorizing the department to adopt
92 emergency rules; providing an appropriation; providing
93 sales tax exemptions for certain disaster preparedness
94 supplies during certain timeframes; specifying

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