

By Senator Perry

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1 A bill to be entitled
2 An act relating to a back-to-school sales tax holiday;
3 providing exemptions from the sales and use tax on the
4 retail sale of certain clothing, wallets, bags, school
5 supplies, personal computers, and personal computer-
6 related accessories during a specified timeframe;
7 defining terms; specifying locations where the
8 exemptions do not apply; authorizing certain dealers
9 to opt out of participating in the tax holiday,
10 subject to certain requirements; authorizing the
11 Department of Revenue to adopt emergency rules;
12 providing an appropriation; providing an effective
13 date.

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

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17 Section 1. Clothing, wallets, bags, school supplies,
18 personal computers, and personal computer-related accessories;
19 sales tax holiday.-

20 (1) The tax levied under chapter 212, Florida Statutes, may
21 not be collected during the period from 12:01 a.m. on July 30,
22 2021, through 11:59 p.m. on August 8, 2021, on the retail sale
23 of:

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

29 1. Any article of wearing apparel intended to be worn on or

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30 about the human body, excluding watches, watchbands, jewelry,
31 umbrellas, and handkerchiefs; and

32 2. All footwear, excluding skis, swim fins, in-line skates,
33 and roller skates.

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

42 (2) The tax levied under chapter 212, Florida Statutes, may
43 not be collected during the period from 12:01 a.m. on July 30,
44 2021, through 11:59 p.m. on August 8, 2021, on the retail sale
45 of personal computers or personal computer-related accessories
46 having a sales price of \$1,000 or less per item and purchased
47 for noncommercial home or personal use. As used in this
48 subsection, the term:

49 (a) "Personal computers" includes electronic book readers,
50 laptops, desktops, handhelds, tablets, or tower computers. The
51 term does not include cellular telephones, video game consoles,
52 digital media receivers, or devices that are not primarily
53 designed to process data.

54 (b) "Personal computer-related accessories" includes
55 keyboards, mice, personal digital assistants, monitors, other
56 peripheral devices, modems, routers, and nonrecreational
57 software, regardless of whether the accessories are used in
58 association with a personal computer base unit. The term does

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59 not include furniture or systems, devices, software, monitors
60 with a television tuner, or peripherals that are designed or
61 intended primarily for recreational use.

62 (3) The tax exemptions provided in this section do not
63 apply to sales within a theme park or entertainment complex as
64 defined in s. 509.013(9), Florida Statutes, within a public
65 lodging establishment as defined in s. 509.013(4), Florida
66 Statutes, or within an airport as defined in s. 330.27(2),
67 Florida Statutes.

68 (4) The tax exemptions provided in this section may apply
69 at the option of a dealer if less than 5 percent of the dealer's
70 gross sales of tangible personal property in the prior calendar
71 year consisted of items that would be exempt under this section.
72 If a qualifying dealer chooses not to participate in the tax
73 holiday, the dealer must notify the Department of Revenue in
74 writing by July 29, 2021, of its election to collect sales tax
75 during the holiday and must post a copy of that notice in a
76 conspicuous location at its place of business.

77 (5) The Department of Revenue may, and all conditions are
78 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
79 Florida Statutes, for the purpose of implementing this section.
80 Notwithstanding any other law, emergency rules adopted pursuant
81 to this subsection are effective for 6 months after adoption and
82 may be renewed during the pendency of procedures to adopt
83 permanent rules addressing the subject of the emergency rule.

84 Section 2. For the 2021-2022 fiscal year, the sum of
85 \$237,000 in nonrecurring funds is appropriated from the General
86 Revenue Fund to the Department of Revenue for the purpose of
87 implementing this act. Funds remaining unexpended or

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88 unencumbered from this appropriation as of June 30, 2022, shall
89 revert and be reappropriated for the same purpose in the 2022-
90 2023 fiscal year.

91 Section 3. This act shall take effect upon becoming a law.