

HB 737

2012

1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; specifying periods during 2012 when the
4 sale of clothing, wallets, bags, and school supplies
5 are exempt from the sales tax; providing definitions;
6 providing exceptions; authorizing the Department of
7 Revenue to adopt emergency rules; providing an
8 effective date.

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

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12 Section 1. (1) The tax levied under chapter 212, Florida
13 Statutes, may not be collected during the periods from 12:01
14 a.m. on August 10, 2012, through 11:59 p.m. on August 12, 2012,
15 and 12:01 a.m. on August 17, 2012, through 11:59 p.m. on August
16 19, 2012, on the sale of:

17 (a) Clothing, wallets, or bags, including handbags,
18 backpacks, fanny packs, and diaper bags, but excluding
19 briefcases, suitcases, and other garment bags, having a sales
20 price of \$75 or less per item. As used in this paragraph, the
21 term "clothing" means:

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

25 2. All footwear, excluding skis, swim fins, roller blades,
26 and skates.

27 (b) School supplies having a sales price of \$15 or less
28 per item. As used in this paragraph, the term "school supplies"

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29 means pens, pencils, erasers, crayons, notebooks, notebook
30 filler paper, legal pads, binders, lunch boxes, construction
31 paper, markers, folders, poster board, composition books, poster
32 paper, scissors, cellophane tape, glue or paste, rulers,
33 computer disks, protractors, compasses, and calculators.

34 (2) The tax exemptions in this section do not apply to
35 sales within a theme park or entertainment complex as defined in
36 s. 509.013(9), Florida Statutes, a public lodging establishment
37 as defined in s. 509.013(4), Florida Statutes, or an airport as
38 defined in s. 330.27(2), Florida Statutes.

39 (3) The Department of Revenue may, and all conditions are
40 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
41 and 120.54, Florida Statutes, to administer this section.

42 Section 2. This act shall take effect upon becoming a law.