

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and other
 3 transactions; specifying a period during which the sale of
 4 books, clothing, and school supplies is exempt from the tax;
 5 providing definitions; providing exceptions; authorizing the
 6 Department of Revenue to adopt rules; providing an
 7 appropriation; providing an effective date.

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

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 11 Section 1. (1) A tax levied under the provisions of
 12 chapter 212, Florida Statutes, may not be collected on the sale
 13 of:

14 (a)1. Books, clothing, wallets, or bags, including
 15 handbags, backpacks, fanny packs, and diaper bags, but excluding
 16 briefcases, suitcases, and other garment bags, having a sales
 17 price of \$50 or less per item during the period from 12:01 a.m.,
 18 August 13, 2010, through midnight, August 15, 2010.

19 2. As used in this paragraph, the term:

20 a. "Book" means a set of printed sheets bound together and
 21 published in a volume. For purposes of this paragraph, the term
 22 "book" does not include newspapers, magazines, or other
 23 periodicals.

24 b. "Clothing" means any article of wearing apparel,
 25 including all footwear, except skis, swim fins, roller blades,
 26 and skates, intended to be worn on or about the human body. For
 27 purposes of this paragraph, the term "clothing" does not include
 28 watches, watchbands, jewelry, umbrellas, or handkerchiefs.

29 (b)1. School supplies having a sales price of \$10 or less
 30 per item during the period from 12:01 a.m., August 13, 2010,
 31 through midnight, August 15, 2010.

32 2. As used in this paragraph, the term "school supplies"
 33 means pens, pencils, erasers, crayons, notebooks, notebook
 34 filler paper, legal pads, binders, lunch boxes, construction
 35 paper, markers, folders, poster board, composition books, poster
 36 paper, scissors, cellophane tape, glue or paste, rulers,
 37 computer disks, protractors, compasses, and calculators.

38 (2) This section does not apply to sales within a theme
 39 park or entertainment complex as defined in s. 509.013(9),
 40 Florida Statutes, within a public lodging establishment as
 41 defined in s. 509.013(4), Florida Statutes, or within an airport
 42 as defined in s. 330.27(2), Florida Statutes.

43 (3) The Department of Revenue is authorized, and all
 44 conditions are deemed met, to adopt emergency rules under ss.
 45 120.536(1) and 120.54(4), Florida Statutes, to implement these
 46 provisions.

47 Section 2. For fiscal year 2009-2010, the sum of \$250,304
 48 in nonrecurring funds are appropriated from the General Revenue
 49 Fund to the Department of Revenue for purposes of administering
 50 section 1. Funds remaining unexpended or unencumbered from this
 51 appropriation as of June 30, 2010, shall revert and be
 52 reappropriated for the same purpose in fiscal year 2010-2011.

53 Section 3. This act shall take effect upon becoming law.