

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
 4 sale of clothing, wallets, bags, school supplies,
 5 personal computers, and personal computer-related
 6 accessories are exempt from the sales tax; providing
 7 definitions; providing exceptions; authorizing the
 8 Department of Revenue to adopt emergency rules;
 9 providing an effective date.

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

Section 1. (1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on August 1, 2014, through 11:59 p.m. on August 10, 2014, on the sale of:

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

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

2. All footwear, excluding skis, swim fins, roller blades, 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"
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 (c) Personal computers and personal computer-related
35 accessories with a sales price of \$750 or less, purchased for
36 noncommercial home or personal use, including personal computer
37 base units and keyboards, personal digital assistants, handheld
38 computers, monitors, other peripheral devices, modems for
39 Internet and network access, and nonrecreational software,
40 regardless of whether the accessories are used in association
41 with a personal computer base unit. Personal computers and
42 personal computer-related accessories do not include furniture
43 or any systems, devices, software, or peripherals designed or
44 intended primarily for recreational use.

45 (2) 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 (3) The Department of Revenue may, and all conditions are
52 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)

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53 | and 120.54, Florida Statutes, to administer this section.

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