

# CHAPTER 98-341

## Committee Substitute for Committee Substitute for House Bill No. 4407

An act relating to sales taxes; specifying a date on which the sale of clothing shall be exempt from sales taxes; defining the term "clothing"; authorizing the Department of Revenue to adopt rules to administer the provisions of the act; providing an appropriation; providing exceptions; providing an effective date.

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

Section 1. This act may be cited as the "Florida Residents' Tax Relief Act of 1998."

Section 2. (1) No tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on sales of clothing having a taxable value of \$50 or less during the period from 12:01 a.m., August 15, 1998, through midnight, August 21, 1998.

(2) As used in this section, "clothing" means any article of wearing apparel, including footwear, intended to be worn on or about the human body. For purposes of this section, "clothing" does not include watches, watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, or belt buckles.

(3) This section does not apply to sales within a theme park or entertainment complex, as defined in s. 509.013(9), Florida Statutes, or within a public lodging establishment, as defined in s. 509.013(4), Florida Statutes.

(4) The provisions of chapter 120, Florida Statutes, to the contrary notwithstanding the Department of Revenue is authorized to adopt rules to carry out the provisions of this section.

Section 3. The sum of \$200,000 is appropriated from the General Revenue Fund to the Department of Revenue for the purpose of administering this act.

Section 4. This act shall take effect upon becoming a law.

Became a law without the Governor's approval May 30, 1998.

Filed in Office Secretary of State May 29, 1998.