

CHAPTER 2006-63

Senate Bill No. 692

An act relating to tax on sales, use, and other transactions; specifying a period during which the sale of books, clothing, and school supplies is exempt from such tax; providing definitions; providing exceptions; authorizing the Department of Revenue to adopt rules; providing an appropriation; providing an effective date.

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 on the sale of:

(a)1. Books, 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 \$50 or less per item during the period from 12:01 a.m., July 22, 2006, through midnight, July 30, 2006.

2. As used in this paragraph, the term:

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

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

(b)1. School supplies having a sales price of \$10 or less per item during the period from 12:01 a.m., July 22, 2006, through midnight, July 30, 2006.

2. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, and calculators.

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

(3) Notwithstanding the provisions of chapter 120, Florida Statutes, to the contrary, the Department of Revenue may adopt rules to carry out this section.

Section 2. The sum of \$206,000 is appropriated from the General Revenue Fund to the Department of Revenue for purposes of administering section 1.

Section 3. This act shall take effect July 1, 2006.

Approved by the Governor June 1, 2006.

Filed in Office Secretary of State June 1, 2006.