

CHAPTER 2010-93

Council Substitute for House Bill Nos. 483 and 469

An act relating to the tax on sales, use, and other transactions; specifying a period during which the sale of books, clothing, and school supplies is exempt from the tax; providing definitions; providing exceptions; authorizing the Department of Revenue to adopt emergency 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., August 13, 2010, through midnight, August 15, 2010.

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., August 13, 2010, through midnight, August 15, 2010.

2. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, 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) The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer this section.

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

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

Approved by the Governor May 26, 2010.

Filed in Office Secretary of State May 26, 2010.