

CHAPTER 99-229

Committee Substitute for Senate Bill No. 140

An act relating to the tax on sales, use, and other transactions; specifying a period during which the sale of clothing shall be exempt from such tax; defining the term "clothing" for purposes of the exemption; providing for rules; providing an appropriation; 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 1999."

Section 2. (1) No tax levied under the provisions of chapter 212, Florida Statutes, shall be collected on sales of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a selling price of \$100 or less during the period from 12:01 a.m., July 31, 1999, through midnight, August 8, 1999.

(2) As used in this section, the term "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 section, the term "clothing" does not include watches, watchbands, jewelry, umbrellas, or handkerchiefs.

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

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

Approved by the Governor May 28, 1999.

Filed in Office Secretary of State May 28, 1999.