

By Senator Flores

37-00962-14

2014792\_\_

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 appropriation; providing an effective  
10          date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14           Section 1. (1) The tax levied under chapter 212, Florida  
15 Statutes, may not be collected during the period from 12:01 a.m.  
16 on August 1, 2014, through 11:59 p.m. on August 3, 2014, on the  
17 sale of:

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

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

26           2. All footwear, excluding skis, swim fins, roller blades,  
27 and skates.

28           (b) School supplies having a sales price of \$15 or less per  
29 item. As used in this paragraph, the term "school supplies"

37-00962-14

2014792\_\_

30 means pens, pencils, erasers, crayons, notebooks, notebook  
31 filler paper, legal pads, binders, lunch boxes, construction  
32 paper, markers, folders, poster board, composition books, poster  
33 paper, scissors, cellophane tape, glue or paste, rulers,  
34 computer disks, protractors, compasses, and calculators.

35 (c) Personal computers and related accessories that have a  
36 sales price of \$750 or less and are purchased for noncommercial  
37 home or personal use. As used in this paragraph, the term:

38 1. "Personal computer" means an electronic device that  
39 accepts information in digital or similar form and manipulates  
40 such information for a result based on a sequence of  
41 instructions. The term includes an electronic book reader and a  
42 laptop, desktop, handheld, tablet, or tower computer but does  
43 not include a cellular telephone, video game console, digital  
44 media receiver, or device that is not primarily designed to  
45 process data.

46 2. "Related accessories" includes keyboards, mice, personal  
47 digital assistants, monitors, other peripheral devices, modems,  
48 routers, and nonrecreational software regardless of whether the  
49 accessories are used in association with a personal computer  
50 base unit but does not include furniture or systems, devices,  
51 software, monitors with a television tuner, or other peripherals  
52 that are designed or intended primarily for recreational use.

53 (2) The tax exemptions provided in this section do not  
54 apply to sales within a theme park or entertainment complex as  
55 defined in s. 509.013, Florida Statutes, within a public lodging  
56 establishment as defined in s. 509.013, Florida Statutes, or  
57 within an airport as defined in s. 330.27, Florida Statutes.

58 (3) The Department of Revenue may, and all conditions are

37-00962-14

2014792\_\_

59 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
60 and 120.54, Florida Statutes, to administer this section.

61 Section 2. For the 2013-2014 fiscal year, the sum of  
62 \$235,695 in nonrecurring funds is appropriated from the General  
63 Revenue Fund to the Department of Revenue for the purpose of  
64 administering this act. Funds from the appropriation that remain  
65 unexpended or unencumbered as of June 30, 2014, shall revert and  
66 be reappropriated for the same purpose in the 2014-2015 fiscal  
67 year.

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