

By the Committee on Finance and Tax; and Senators Perry and Flores

593-03897-19

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A bill to be entitled

An act relating to a back-to-school sales tax holiday; providing exemptions from the sales and use tax on the retail sale of certain clothing, school supplies, personal computers, and personal computer-related accessories during a specified timeframe; defining terms; specifying locations where the exemptions do not apply; authorizing certain dealers to opt out of participating in the tax holiday, subject to certain requirements; 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. Clothing, school supplies, personal computers, and personal computer-related accessories; sales tax holiday.-

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from 12:01 a.m. on August 2, 2019, through 11:59 p.m. on August 11, 2019, on the retail sale of:

(a) 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 \$100 or less per item. As used in this paragraph, the term "clothing" means:

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

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30 2. All footwear, excluding skis, swim fins, roller blades,  
31 and skates.

32 (b) School supplies having a sales price of \$15 or less per  
33 item. As used in this paragraph, the term "school supplies"  
34 means pens, pencils, erasers, crayons, notebooks, notebook  
35 filler paper, legal pads, binders, lunch boxes, construction  
36 paper, markers, folders, poster board, composition books, poster  
37 paper, scissors, cellophane tape, glue or paste, rulers,  
38 computer disks, protractors, compasses, and calculators.

39 (c) Personal computers and related accessories that have a  
40 sales price of \$1,000 or less per item and that are purchased  
41 for noncommercial home or personal use. As used in this  
42 paragraph, the term:

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

51 2. "Related accessories" includes keyboards, mice, personal  
52 digital assistants, monitors, other peripheral devices, modems,  
53 routers, and nonrecreational software, regardless of whether the  
54 accessories are used in association with a personal computer  
55 base unit. The term does not include furniture or systems,  
56 devices, software, monitors with a television tuner, or other  
57 peripherals that are designed or intended primarily for  
58 recreational use.

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59       (2) The tax exemptions provided in this section do not  
60 apply to sales within a theme park or entertainment complex as  
61 defined in s. 509.013(9), Florida Statutes, within a public  
62 lodging establishment as defined in s. 509.013(4), Florida  
63 Statutes, or within an airport as defined in s. 330.27(2),  
64 Florida Statutes.

65       (3) The tax exemptions provided in this section may apply  
66 at the option of a dealer if less than 5 percent of the dealer's  
67 gross sales of tangible personal property in the prior calendar  
68 year consist of items that would be exempt under this section.  
69 If a qualifying dealer chooses not to participate in the tax  
70 holiday, by August 1, 2019, the dealer must notify the  
71 Department of Revenue in writing of its election to collect  
72 sales tax during the holiday and must post a copy of that notice  
73 in a conspicuous location at its place of business.

74       (4) The Department of Revenue may, and all conditions are  
75 deemed met to, adopt emergency rules pursuant to s. 120.54(4),  
76 Florida Statutes, to implement this section.

77       (5) For the 2018-2019 fiscal year, the sum of \$237,000 in  
78 nonrecurring funds is appropriated from the General Revenue Fund  
79 to the Department of Revenue for the purpose of implementing  
80 this section. Funds remaining unexpended or unencumbered from  
81 this appropriation as of June 30, 2019, shall revert and be  
82 reappropriated for the same purpose in the 2019-2020 fiscal  
83 year.

84       Section 2. This act shall take effect upon becoming a law.