

Governor's Budget Recommendation Conforming Bill
Back to School Sales Tax Holiday

1 A bill to be entitled

2 An act relating to sales tax holiday for back to school
3 items; creating a sales tax holiday for certain tangible
4 personal property related to back to school preparations
5 during a specified period; providing an exception;
6 authorizing the Department of Revenue to adopt emergency
7 rules; providing an appropriation; providing an effective
8 date.

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10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Clothing, school supplies, and personal
13 computers and personal computer-related accessories sales tax
14 holiday.

15 (1) The tax levied under chapter 212, Florida Statutes, may
16 not be collected during the period from 12:01 a.m. on August 4,
17 2017, through 11:59 p.m. on August 13, 2017, on the retail sale
18 of:

19 (a) Clothing, wallets, or bags, including handbags,
20 backpacks, fanny packs, and diaper bags, but excluding
21 briefcases, suitcases, and other garment bags, having a sales
22 price of \$100 or less per item. As used in this paragraph, the
23 term "clothing" means:

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

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

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

36 (2) The tax levied under chapter 212, Florida Statutes, may
37 not be collected during the period from 12:01 a.m. on August 4,
38 2017, through 11:59 p.m. on August 13, 2017, on the first \$750
39 of the sales price of personal computers or personal computer-
40 related accessories purchased for noncommercial home or personal
41 use. As used in this subsection, the term:

42 (a) Personal computers includes electronic book readers,
43 laptops, desktops, handhelds, tablets, or tower computers. The
44 term does not include cellular telephones, video game consoles,
45 digital media receivers, or devices that are not primarily
46 designed to process data.

47 (b) Personal computer-related accessories includes
48 keyboards, mice, personal digital assistants, monitors, other
49 peripheral devices, modems, routers, and non-recreational
50 software, regardless of whether the accessories are used in
51 association with a personal computer base unit. The term does
52 not include furniture or systems, devices, software, or
53 peripherals that are designed or intended primarily for
54 recreational use.

55 (c) Monitors does not include devices that include a
56 television tuner.

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57 (3) The tax exemptions provided in this section do not
58 apply to sales within a theme park or entertainment complex as
59 defined in s. 509.013(9), within a public lodging establishment
60 as defined in s. 509.013(4), or within an airport as defined in
61 s. 30.27(2).

62 (4) The Department of Revenue may, and all conditions are
63 deemed met to, adopt emergency rules pursuant to s. 120.54(4) to
64 administer this section.

65 (5) For the 2017-2018 fiscal year, the sum of \$229,982 in
66 nonrecurring funds is appropriated from the General Revenue Fund
67 to the Department of Revenue for the purpose of implementing
68 this section.

69 Section 2. This act shall take effect July 1, 2017.