

Governor's Budget Recommendation Conforming Bill  
Veteran and Active Duty Servicemember Sales Tax Holiday

A bill to be entitled

An act relating to a sales tax holiday for veterans and active duty servicemembers of the United States Armed Forces; creating a sales tax holiday for certain tangible personal property purchased by veterans and active duty servicemembers during a specified period; defining the term "veteran" for purposes of the sales tax holiday; specifying tax treatment of layaways, exchanges, and Internet sales; providing an exception; specifying reporting requirements of retailers; 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. Sales tax holiday for veterans and active duty servicemembers of the United States Armed Forces.-

(1) The tax levied under chapter 212, Florida Statutes, may not be collected from a veteran or active duty servicemember during the period from 12:01 a.m. on November 9, 2017 through 11:59 p.m. on November 11, 2017, on the retail sale, as defined in s. 212.02(14), of:

(a) Clothing with 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

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

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30 (b) The first \$750 of the sales price of personal  
31 computers. As used in this paragraph, the term "personal  
32 computers" includes electronic book readers, laptops, desktops,  
33 handhelds, tablets, or tower computers. The term does not  
34 include cellular telephones, video game consoles, digital media  
35 receivers, or devices that are not primarily designed to process  
36 data.

37 (c) Books with a sales price of \$50 or less per item. As  
38 used in this paragraph, the term "books" includes textbooks or  
39 other instructional materials, in printed or digital format,  
40 used for educational purposes.

41 (d) Sports, fitness, and recreational equipment with a  
42 sales price of \$100 or less per item.

43 (e) Televisions with a sales price of \$1,000 or less per  
44 item.

45 (f) Household appliances with a sales price of \$1,000 or  
46 less per item.

47 (2) Notwithstanding any action by the United States  
48 Department of Veterans Affairs relating to dishonorable  
49 discharges or releases, the term "veteran" means any person who  
50 has served as a member of the United States Armed Forces on  
51 active duty or state active duty, a member of the Florida  
52 National Guard, or a member of the United States Reserve Forces,  
53 including the United States Coast Guard Reserve Forces, who was  
54 honorably discharged or released or who later received an  
55 upgraded honorable discharge or release.

56 (3) To be eligible for the sales tax holiday, a veteran or  
57 active duty servicemember must show one of the following proofs

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58 of military status at the time he or she purchases the eligible  
59 items:

60 (a) Uniformed services identification card - DD form 2;

61 (b) DD form 2765 - Department of Defense/Uniformed services  
62 identification and privilege card;

63 (c) FDVA 100% disabled veteran identification card;

64 (d) Florida driver license or Florida identification card  
65 with "V" or "veteran" identifier;

66 (f) DD form 214 stating "Honorable Discharge".

67 (4) Eligible items placed on layaway during the sales tax  
68 holiday are tax exempt even if final payment of the layaway is  
69 made after the holiday period. All mail-order, catalog, or  
70 Internet sales of eligible items during the sales tax holiday  
71 are tax exempt if the order is accepted during the holiday  
72 period for immediate shipment, even if the item is delivered  
73 after the holiday period. If a veteran or active duty  
74 servicemember purchases a tax-exempt item during the holiday  
75 period and exchanges it for the same type of item, such as  
76 exchanging the item for a different size or different color,  
77 after the holiday period expires, no tax is due.

78 (5) A retailer making tax-exempt sales under this section  
79 shall report to the Department of Revenue the amount of its  
80 gross sales on the retailer's sales and use tax return.

81 (6) The Department of Revenue may, and all conditions are  
82 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
83 and 120.54 to administer this section.

84 (7) The tax exemptions provided in this section do not  
85 apply to sales within a theme park or entertainment complex as  
86 defined in s. 509.013(9), within a public lodging establishment

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87 as defined in s. 509.013(4), or within an airport as defined in  
88 s. 330.27(2).

89 (8) For the 2017-2018 fiscal year, the sum of \$280,912 in  
90 nonrecurring funds is appropriated from the General Revenue Fund  
91 to the Department of Revenue for the purpose of implementing the  
92 provisions of this section.

93 Section 3. This act shall take effect July 1, 2017.