Senator Rodriguez moved the following:

**Senate Amendment to Substitute Amendment (271678) (with title amendment)**

Delete lines 1673 - 1749 and insert:

not be collected on the first Friday, Saturday, and Sunday of August of each year 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 $60 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.

(b) School supplies having a sales price of $15 or less per item. As used in this paragraph, the term “school supplies” means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, compasses, and calculators.

(2) The tax levied under chapter 212, Florida Statutes, may not be collected on the first Friday, Saturday, and Sunday of August of each year on the first $1,000 of the sales price of personal computers or personal computer-related accessories purchased for noncommercial home or personal use. As used in this subsection, the term:

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

(b) “Personal computer-related accessories” includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in
association with a personal computer base unit. The term does not include furniture or systems, devices, software, or peripherals that are designed or intended primarily for recreational use. The term “monitor” does not include any device that includes a television tuner.

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

(4) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer’s gross sales of tangible personal property in the prior calendar year are composed of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by the last day of July of each year the dealer must notify the Department of Revenue in writing of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.

(5) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section. Notwithstanding any other provision of law, emergency rules adopted pursuant to this subsection are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(6) For the 2019-2020 fiscal year, the sum of $241,000 in
nonrecurring funds is appropriated from the General Revenue Fund
to the Department of Revenue for the purpose of implementing
this section. Funds remaining unexpended or unencumbered from
this appropriation as of June 30, 2020, shall revert and be
reappropriated for the same purpose in the 2020-2021 fiscal
year.

(7) This section shall take effect upon this act becoming a
law.

Section 59. 

(1) The tax levied under chapter 212, Florida Statutes, may
not be collected on the first Friday, Saturday, and Sunday of
May of each year on the sale of:

   =============== T I T L E A M E N D M E N T ===============

And the title is amended as follows:

Delete lines 1971 - 1978

and insert:

certain timeframe each year; defining terms;
specifying locations where the exemptions do not
apply; authorizing certain dealers to opt out of
participating in the exemptions, subject to certain
conditions; authorizing the department to adopt
emergency rules; providing an appropriation; providing
sales tax exemptions for certain disaster preparedness
supplies during a certain timeframe each year;

specifying