

# Florida

## Department of Education

**Bill Number:** Senate Bill 1456

**Bill Title:** Sales Tax/School Supplies and Clothing

**Bill Sponsor:** General Government Appropriations Committee, Senator Webster

**Effective Date:** July 1, 2007

**DOE Contact:** Linda Champion, Deputy Commissioner, Finance and Operations, (850) 245-0406

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### **Executive Summary:**

This act provides that no sales and use tax will be collected on sales of books, clothing, wallets, or certain bags having a selling price of \$50 or less during the period from 12:01 a.m. August 4, 2007, through midnight, August 13, 2007. The bill also provides that no sales and use tax shall be collected on sales of school supplies having a selling price of \$10 per item or less during that same period of time.

This act is expected to reduce overall state and local revenues by \$46.6 million on a nonrecurring basis as follows: \$38.0 million reduction in general revenue; \$100,000 reduction to the Ecosystem and Restoration Management Trust Fund; and \$8.5 million reduction in local government revenues.