

1 A bill to be entitled
 2 An act relating to a sales tax holiday; providing that
 3 the tax levied under chapter 212, F.S., may not be
 4 levied on the sale of certain items or articles of
 5 tangible personal property on a specified date;
 6 providing applicability; authorizing the Department of
 7 Revenue to adopt rules; providing an effective date.

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

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 11 Section 1. Sales tax holiday.—

12 (1) The tax levied under chapter 212, Florida Statutes,
 13 may not be collected during the period from 6:00 a.m. on July
 14 25, 2015, through 6:00 a.m. on July 26, 2015, on the sale at
 15 retail, as defined in s. 212.02(14), Florida Statutes, of any
 16 item or article of tangible personal property, as defined in s.
 17 212.02(19), Florida Statutes, in this state.

18 (2) The tax exemption provided in subsection (1) does not
 19 apply to the online sale of an item or article of tangible
 20 personal property conducted over the Internet.

21 (3) The tax exemption provided in subsection (1) does not
 22 apply to the sale of any item or article of tangible personal
 23 property that is not paid for in full during the period
 24 described in subsection (1).

25 (4) The Department of Revenue may, and all conditions are
 26 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)

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27 | and 120.54, Florida Statutes, to administer this section.

28 | Section 2. This act shall take effect July 1, 2014.