

Section IV Emergency Rules

DEPARTMENT OF REVENUE

Property Tax Administration Program

RULE NO.: 12DER07-07
RULE TITLE: Forms for Use in the Maximum Millage Calculations Required by Chapter 2007-321, Laws of Florida

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Chapter 2007-321, Laws of Florida, authorizes the Department of Revenue to adopt emergency rules that remain in effect for 18 months and that may be renewed. This act further provides that all conditions imposed by Chapter 120, Florida Statutes, are deemed to be met.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the Department of Revenue to adopt emergency rules that implement the provisions of Chapter 2007-321, Laws of Florida. The law provides that these emergency rules remain in effect for a period of 18 months and that they may be renewed. The forms included here relate to actions referenced by law to be taken on or before August 4, 2007. The Department of Revenue has taken several actions to inform interested parties about the forms, procedures, and emergency rules that are being developed to implement this new law, and to give such parties an opportunity, to review and comment. These interested parties include Property Appraisers and the professional associations that represent them, counties, municipalities, and independent districts, their associations, and practitioners who have told the Department that they want to receive all information associated with property tax rulemaking. The actions that the Department has taken include: testing the email addresses and fax numbers of interested parties to ensure the Department's communications are successfully received; requesting the assistance of other state agencies and professional associations in obtaining correct email and mail addresses; establishing several new Department email addresses to make it easier for interested parties to submit comments and questions to the agency; establishing a new website on which to post information, forms, and procedures associated with implementation of this act; emailing and/or mailing copies of the draft forms to interested parties; and receiving public comments on the drafts of forms DR-420C-P, DR-420I-P, DR-420M-P, and DR-428.

SUMMARY: Emergency Rule 12DER07-07, F.A.C (Forms for Use in the Maximum Millage Calculations Required by Chapter 2007-321, Laws of Florida). This rule adopts and incorporates by reference maximum millage levy calculation preliminary disclosure forms and a general information form to help local governments and officials comply with the requirements of Chapter 2007-321, Laws of Florida.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Sharon Gallops, Department of Revenue, Property Tax Technical Unit, 725 S. Calhoun Street, Tallahassee, Florida 32399-0100; telephone (850)414-6108; Fax (850)488-9482; email address gallopss@dor.state.fl.us

THE FULL TEXT OF THE EMERGENCY RULE IS:

12DER07-07 Forms for Use in the Maximum Millage Calculations Required by Chapter 2007-321, Laws of Florida.

(1)(a) Emergency Rule 12DER07-07 applies to the property tax administered under Chapters 192 through 197, 200, and 218, F.S., and Chapter 2007-321, Laws of Florida, relating to certain actions required to be taken by local governments and officials under the provisions of Chapter 2007-321, Laws of Florida.

(2) This rule subsection adopts and incorporates by reference the following maximum millage levy calculation preliminary disclosure forms:

(a) Form DR-420C-P, County Maximum Millage Levy Calculation-Preliminary Disclosure (N. 07/07, hereby incorporated by reference), is the form to be completed by each county and its related dependent special districts and municipal service taxing units and submitted to the Property Appraiser. This form is used to calculate the county's and related governmental units' maximum millages based on the anticipated vote of the governing body.

(b) Form DR-420I-P, Independent Special District Maximum Millage Levy Calculation-Preliminary Disclosure (N. 07/07, hereby incorporated by reference) is the form to be completed by each independent special district and certain dependent special districts and municipal service taxing units that are considered as independent special districts by Chapter 2007-321, Laws of Florida and Rule 12DER07-06 and submitted to the Property Appraiser. This form is used to calculate the district's maximum millage based on the anticipated vote of the governing body.

(c) Form DR-420M-P, Municipality Maximum Millage Levy Calculation-Preliminary Disclosure (N. 07/07, hereby incorporated by reference) is the form to be completed by each municipality and related dependent districts and submitted to the Property Appraiser. This form is used to calculate the municipality's maximum millages based on the anticipated vote of the governing body.

(d) Form DR-428, Maximum Millage Calculation-General Information (N. 07/07, hereby incorporated by reference), contains information offered by the Department to help affected governing bodies calculate and report their maximum millage and total maximum taxes under the requirements imposed by Chapter 2007-321, Laws of Florida.

(3) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading selected forms from the Department's Internet site at www.myflorida.com/dor; or, 2) faxing a forms request to the

Distribution Center at (850)922-2208; or, 3) calling the Distribution Center at (850)488-8422; or, 4) writing the Florida Department of Revenue, Distribution Center, 168A Blountstown Highway, Tallahassee, Florida 32304; or, 5) visiting any local Department of Revenue Service Center to personally obtain a copy. Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331.

Specific Authority Section 9 of Ch. 2007-321, L.O.F. Law Implemented Sections 1 through 11 of Ch. 2007-321, L.O.F. History—New 7-12-07.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: July 12, 2007

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.:	RULE TITLE:
12DER07-8	Sales of Books, Clothing and School Supplies During the Period August 4 through August 13, 2007

SPECIFIC FACTS AND REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY, OR WELFARE: Section 1, Chapter 2007-144, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of the law specifying a period during which the sale of certain books, clothing, and school supplies are exempt from sales and use tax. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate means regarding the exemption during the period from 12:01 a.m., August 4, 2007, through midnight, August 13, 2007, for sales of books, clothing, wallets, or bags having a selling price of \$50 or less per item and for sales of school supplies having a selling price of \$10 per item or less. The exemption does not apply to sales within a theme park or entertainment complex as defined in Section 509.013(9), F.S., or within a public lodging establishment as defined in Section 509.013(4), F.S., or within an airport as defined in Section 330.27(2), F.S. The rule defines "clothing," "books," "school supplies," "theme park or entertainment complex," "public lodging establishment," "airport" and "mail order sales." The rule describes the items that are included in the exemption and explains how various transactions are to be handled for purposes of the exemption, including sales of sets of both exempt and taxable items, items normally sold as a unit, mail order sales, shipping and handling charges, layaway sales, rain checks, exchanges, refunds, coupons, rebates, and discounts, repairs and alterations, gift certificates, rentals of clothing, reporting requirements, documentation to be maintained, and merchant's license fees. The rule provides a list of items and their taxable status during the exemption period for clothing, school supplies, and books.

REASONS FOR CONCLUDING THAT THE PROCEDURE USED IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of an emergency rule to administer the provisions of Section 1, Chapter 2007-144, Laws of Florida, which specify a period during which the sale of certain books, clothing, and school supplies are exempt from sales and use tax. Additionally, an emergency rule is the most expedient and appropriate means of notifying dealers and taxpayers of the provisions of Section 1, Chapter 2007-144, Laws of Florida.

SUMMARY OF THE RULE: Emergency Rule 12AER07-8 (Sales of Books, Clothing and School Supplies during the Period August 4 through August 13, 2007), notifies the general public and retailers of the exemption during the period from 12:01 a.m., August 4, 2007, through midnight, August 13, 2007, for sales of books, clothing, wallets, or bags having a selling price of \$50 or less per item and for sales of school supplies having a selling price of \$10 per item or less.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Sara Faulkenberry, Senior Tax Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)488-7758

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER07-8 Sales of Books, Clothing, and School Supplies During the Period August 4 through August 13, 2007.

(1) Exempt Book and Clothing Sales.

(a) Beginning at 12:01 a.m. on August 4, 2007, and ending at midnight on August 13, 2007 (the exemption period), no tax is due on the sale or purchase of any book, article of clothing, wallet, or bag, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, with a selling price of \$50.00 or less. This exemption does not apply to sales of books, clothing, wallets, or bags within a theme park, entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible book, item of clothing, wallet, or bag, selling for \$50.00 or less. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases two shirts for \$40.00 each. Both items will qualify for the exemption, even though the customer's total purchase price (\$80.00) exceeds \$50.00.

(c)1. The exemption does not apply to the first \$50.00 of price of an eligible book, item of clothing, wallet, or bag, selling for more than \$50.00.

2. Example: A customer purchases a pair of pants costing \$70.00. Tax is due on the entire \$70.00.

(2) Exempt Sales of School Supplies.

(a) Beginning at 12:01 a.m. on August 4, 2007, and ending at midnight on August 13, 2007 (the exemption period), no tax is due on the sale or purchase of any item of school supplies with a selling price of \$10.00 or less. This exemption does not apply to sales of school supplies within a theme park, entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible item of school supplies selling for \$10.00 or less. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases five composition books for \$2.50 each. All five items will qualify for the exemption, even though the customer's total purchase price (\$12.50) exceeds \$10.00.

(c)1. The exemption does not apply to the first \$10.00 of price of an eligible item of school supplies selling for more than \$10.00.

2. Example: A customer purchases a calculator costing \$18.00. Tax is due on the entire \$18.00.

(3) Definitions.

(a) "Clothing" means any article of wearing apparel, including all footwear, except skis, swim fins, in-line skates, and other skates, intended to be worn on or about the human body. "Clothing" does not include watches, watchbands, jewelry, umbrellas, or handkerchiefs.

(b) "Book" means a set of printed sheets bound together and published in a volume. The term "book" does not include newspapers, magazines, or other periodicals, or audio books. Books are different from periodicals in that books, in addition to the above, are also generally identified with an International System Book Number (ISBN), while periodicals are dated and generally have an issue number, but not an ISBN.

(c) "School supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, computer disks, rulers, protractors, compasses, and calculators.

(d) "Theme park or entertainment complex" means a complex comprised of at least 25 contiguous acres owned and controlled by the same business entity and which contains permanent exhibitions and a variety of recreational activities and has a minimum of 1 million visitors annually.

(e)1. "Public lodging establishment" means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings, which is rented to guests more than three times in a calendar year for periods of less than 30 days or 1 calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests. License classifications of public lodging establishments, and the definitions therefor, are set out in

Section 509.242, F.S. For the purpose of licensure, the term does not include condominium common elements as defined in Section 718.103, F.S.

2. The following are excluded from the definition in subparagraph 1.

a. Any dormitory or other living or sleeping facility maintained by a public or private school, college, or university for the use of students, faculty, or visitors;

b. Any hospital, nursing home, sanitarium, assisted living facility, or other similar place;

c. Any place renting four rental units or less, unless the rental units are advertised or held out to the public to be places that are regularly rented to transients;

d. Any unit or group of units in a condominium, cooperative, or timeshare plan and any individually or collectively owned one-family, two-family, three-family, or four-family dwelling house or dwelling unit that is rented for periods of at least 30 days or 1 calendar month, whichever is less, and that is not advertised or held out to the public as a place regularly rented for periods of less than 1 calendar month, provided that no more than four rental units within a single complex of buildings are available for rent;

e. Any migrant labor camp or residential migrant housing permitted by the Department of Health, under Sections 381.008-381.00895, F.S.; and

f. Any establishment inspected by the Department of Health and regulated by Chapter 513, F.S.

(f) "Airport" means an area of land or water used for, or intended to be used for, landing and takeoff of aircraft, accessory or relative areas, buildings, facilities, or rights-of-way necessary to facilitate such use or intended use.

(g) "Mail order sale" is a sale of tangible personal property, ordered by mail or other means of communication, from a dealer who receives the order in another state of the United States, or in a commonwealth, territory, or other area under the jurisdiction of the United States, and transports the property or causes the property to be transported, whether or not by mail, from any jurisdiction of the United States, including this state, to a person in this state, including the person who ordered the property.

(4) Sales of Sets Containing Both Exempt and Taxable Items.

(a) When exempt items are normally sold together with taxable merchandise as a set or single unit, the full price is subject to sales tax.

(b) Example: A gift set consisting of a wallet and key chain is sold for a single price of \$35.00. Although the wallet would otherwise be exempt during the exemption period, the full price of the gift set is taxable because the key chain is taxable.

(c) Example: A desk set consisting of a stapler and a pair of scissors is sold for a single price of \$9.95. Although the scissors would otherwise be exempt during the exemption period, the full price of the desk set is taxable because the stapler is taxable.

(5) Articles Normally Sold as a Unit.

(a) Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately stated and sold as individual items in order to obtain the exemption.

(b) Example: A pair of shoes normally sells for \$80.00. The pair cannot be split in order to sell each shoe for \$40.00 to qualify for the exemption.

(c) Example: A suit is normally priced at \$125.00 on a single price tag. The suit cannot be split into separate articles so that any of the components may be sold for \$50.00 or less in order to qualify for the exemption. However, components that are normally priced as separate articles may continue to be sold as separate articles and qualify for the exemption if the price of an article is \$50.00 or less.

(d) Example: A pen and pencil set is normally priced at \$18.00 on a single price tag. The set cannot be split into separate articles so that either of the components may be sold for \$10.00 or less in order to qualify for the exemption.

(e) Example: A set of five books normally sells for \$199.95 on a single set price. The set cannot be split into separate articles so that each book sells for \$50.00 or less.

(6) Buy One, Get One Free or for a Reduced Price.

(a) The total price of items advertised as “buy one, get one free,” or “buy one, get one for a reduced price,” cannot be averaged in order for both items to qualify for the exemption.

(b) Example: A retailer advertises pants as “buy one, get one free.” The first pair of pants is priced at \$70.00; the second pair of pants is free. Tax is due on \$70.00. The store cannot sell each pair of pants for \$35.00 in order for the items to qualify for the exemption. However, the retailer may advertise and sell the items for 50% off, selling each pair of \$70.00 pants for \$35.00, making each pair eligible for the exemption.

(c) Example: A retailer advertises shoes as “buy one pair at the regular price, get a second pair for half price.” The first pair of shoes is sold for \$60.00; the second pair is sold for \$30.00 (half price). Tax is due on the \$60.00 shoes, but not on the \$30.00 shoes. The store cannot sell each pair of shoes for \$45.00 in order for the items to qualify for the exemption. However, a retailer may advertise the pairs for 25% off, thereby selling each pair of \$60.00 shoes for \$45.00, making each pair eligible for the exemption.

(7) Mail Order Sales.

(a) For purposes of this exemption, eligible items purchased by mail order, including sales transactions over the Internet, will receive the exemption if the order is accepted by the mail order company during the exemption period for immediate shipment. When the acceptance of the order by the

mail order company occurs during the exemption period, the exemption will apply even if delivery is made after the exemption period.

(b) An order is accepted by the mail order company when it has taken an action to fill the order for immediate shipment. Actions to fill an order include, but are not limited to, placing an “in date” stamp on a mail order, assigning an “order number” to a telephone order, or confirming an Internet order by e-mail message.

(c) An order is for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment notwithstanding that the shipment may be delayed because of a backlog of orders or because stock is currently unavailable to, or on back order by, the company.

(8) Shipping and Handling Charges.

(a) Shipping and handling charges are included as part of the sales price of the eligible item, whether or not separately stated. If multiple items are shipped on a single invoice, to determine if any items qualify for the exemption, the shipping and handling charge must be proportionately allocated to each item ordered, and separately identified on the invoice.

(b) Example 1: A customer orders a jacket for \$50.00. The shipping charge to deliver the jacket to the customer is \$5.00. The selling price of the jacket is \$55.00. Tax is due on the full selling price.

(c) Example 2. A customer orders a suit for \$300.00 and a shirt for \$40.00. The transportation charge to deliver the items is \$15.00. The \$15.00 transportation charge must be proportionately and separately allocated between the items: $300 / 340 = 88\%$; therefore, 88% of the \$15.00 shipping charge, or \$13.20, must be allocated to the suit, and separately identified on the invoice as such. The remaining 12% of the \$15.00 shipping charge, or \$1.80, must be allocated to the shirt, and separately identified on the invoice as such. The selling price of the shirt is \$40.00 plus \$1.80, totaling \$41.80, and therefore qualifying for the exemption.

Suit	\$300.00
Shipping for suit	13.20
Shirt	40.00
Shipping For shirt	1.80

(d) Example 3. A customer orders a suit for \$300.00 and a shirt for \$45.00. The transportation charge to deliver the items is \$50.00. The \$50.00 transportation charge must be proportionately and separately allocated between the items: $300 / 345 = 87\%$. Therefore, 87% of the \$50.00 shipping charge, or \$43.50, must be allocated to the suit, and separately identified on the invoice as such. The remaining 13% of the \$50.00 shipping charge, or \$6.50, must be allocated to the shirt, and separately identified on the invoice as such. The selling price of the shirt is \$45.00 plus \$6.50, totaling \$51.50. Since the selling price of the shirt exceeds \$50.00, the purchase of the shirt is taxable.

Suit	\$300.00
Shipping for suit	43.50
Shirt	45.00
Shipping For shirt	6.50

(9) Layaway sales. A layaway sale is a transaction in which merchandise is set aside for future delivery to a customer who makes a deposit, agrees to pay the balance of the purchase price over a period of time, and receives the merchandise at the end of the payment period.

(a) For purposes of this exemption, eligible items will qualify for the exemption if:

1. A retailer and a customer enter into a contract for a layaway sale during the exemption period;
2. The customer makes the usual deposit in accordance with the retailer's layaway policy;
3. The merchandise is segregated from the retailer's inventory; and
4. The final payment is made during or after the exemption period.

(b) If final payment on a layaway order is made by and the merchandise is given to the customer during the exemption period, that sale of eligible items will qualify for the exemption, even when the qualified items were placed on layaway before the exemption period.

(10) Rain checks. Eligible items purchased during the exemption period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the exemption period will not qualify eligible items for the exemption if the item is actually purchased after the exemption period.

(11) Exchanges.

(a) If a customer purchases an eligible item during the exemption period, then later exchanges the item for the same item (different size, different color, etc.), no additional tax will be due even if the exchange is made after the exemption period.

(b) If a customer purchases an eligible item during the exemption period, then later returns the item and receives credit on the purchase of a different item, the appropriate sales tax will apply to the sale of the newly purchased item.

(c) Examples:

1. During the exemption period, a customer purchases a \$50.00 dress that qualifies for the exemption. Later, during the exemption period, the customer exchanges the \$50.00 dress for a \$75.00 dress. Tax is due on the \$75.00 dress. The \$50.00 credit from the returned item cannot be used to reduce the sales price of the \$75.00 item to \$25.00 for exemption purposes.

2. A customer purchases a \$35.00 shirt during the exemption period. After the exemption period, the customer exchanges the shirt for a \$35.00 jacket. Since the jacket was not purchased during the exemption period, tax is due on the \$35.00 price of the jacket.

3. A customer purchases notebook filler paper for \$3.95 during the exemption period. Later during the exemption period, the customer exchanges the notebook filler paper for note pads costing the same amount. Tax is due on the note pads, because they are not eligible for the exemption.

(12) Refunds.

(a) A customer who pays tax to a dealer on an eligible item when no tax is due must secure a refund of the tax from the dealer and not from the Department of Revenue.

(b) For the period August 4, 2007, through October 31, 2007, when a customer returns an item that would qualify for the exemption, no refund of tax shall be given unless the customer provides a receipt or invoice showing tax was paid, or the retailer has sufficient documentation to show that tax was paid on the specific item.

(13) Coupons, Rebates, and Discounts.

(a)1. Manufacturer's coupons. Manufacturer's coupons do not reduce the sales price of an item. Therefore, a manufacturer's coupon cannot be used to reduce the selling price of a book or an item of clothing to \$50.00 or less, or a school supply item to \$10.00 or less, in order to qualify for the exemption.

2. Example: A jacket sells for \$55.00. The customer has a \$10.00 manufacturer's coupon good for the purchase of the jacket. The manufacturer's coupon does not reduce the sales price of the jacket. Tax is due on \$55.00, even though the customer only pays the retailer \$45.00 for the jacket.

(b)1. Store coupons and discounts. Store coupons and discounts reduce the sales price of an item. Therefore, a store coupon or discount can be used to reduce the sales price of an item to \$50.00 or less, or of a school supply item to \$10.00 or less, in order to qualify for the exemption.

(c)1. Rebates. Rebates occur after the sale and do not affect the sales price of an item purchased.2. Example: A customer buys a \$400.00 suit and a \$55.00 shirt. The retailer is offering a 10 percent discount. After applying the 10 percent discount, the final sales price of the suit is \$360.00, and the sales price of the shirt is \$49.50. The suit is taxable (its price is over \$50.00), and the shirt is exempt (its price is less than \$50.00).

2. Example: A jacket sells for \$55.00. The customer receives a \$10.00 rebate from the manufacturer. The rebate occurs after the sale, so it does not reduce the sales price of the jacket. Tax is due on \$55.00.

(14) Repairs and Alterations to Eligible Items.

(a) Repairs to eligible items do not qualify for the exemption.

(b)1. Alterations to clothing or footwear do not qualify for the exemption, even though alterations may be sold, invoiced, and paid for at the same time as the item to be altered.

2. Example: A customer purchases a pair of pants for \$49.00 and pays \$5.00 to the retailer to have the pants cuffed. The \$49.00 charge for the pants is exempt; however, tax is due on the \$5.00 alterations charge.

(15) Gift Certificates.

(a) Eligible items purchased during the exemption period using a gift certificate will qualify for the exemption, regardless of when the gift certificate was purchased. Eligible items purchased after the exemption period using a gift certificate are taxable, even if the gift certificate was purchased during the exemption period. A gift certificate cannot be used to reduce the selling price of a book or an item of clothing to \$50.00 or less, or of a school supply item to \$10.00 or less, in order for the item to qualify for the exemption.

(b) Example: A customer purchases a dress priced at \$90.00 and uses a \$50.00 gift certificate. Tax is due on \$90.00. The gift certificate does not reduce the selling price to \$40.00 for purposes of the exemption.

(16) Rentals. Rentals of books, clothing, or footwear do not qualify for the exemption.

(17) Reporting. No special reporting procedures are necessary to report exempt sales made during the exemption period. Sales should be reported as currently required by law.

(18) Record Retention and Documentation. No special record keeping requirements are necessary. Records should be maintained as currently required by law.

(19) License Fees or Other Fees imposed by Panama City and Panama City Beach.

(a) The cities of Panama City and Panama City Beach impose upon retailers a Merchant's License Tax or similar gross receipts tax or fee, which may be passed on to the customer. The Merchant's License Tax is included in the sales price of each item, whether or not the tax is separately stated on the invoice.

(b) Example: A jacket sells for \$49.95. The separately stated 1% gross receipts fee for this item is \$0.50. Since the gross receipts fee is part of the sales price of the item (\$50.45), the jacket will not qualify for the exemption.

(20) List of Items of Clothing and Their Taxable Status During the Exemption Period. The following is a list of items of clothing and their taxable status during the exemption period, if they are sold for \$50.00 or less. This is not an inclusive list. T = Taxable, E = Exempt.

A

T Accessories (generally)

E Belt buckles

E Bow ties

E Hair nets, bows, clips, and bands

E Handbags

T Handkerchiefs

T Jewelry

E Neckwear

E Ponytail holders

E Scarves

E Ties

E Wallets

T Watch bands

T Watches

E Aerobic clothing

E Antique clothing

E Aprons/Clothing shields

T Athletic gloves

T Athletic pads

E Athletic supporters

B

E Baby clothes

E Backpacks

E Bandanas

E Baseball cleats

E Bathing suits, caps, and cover-ups

E Belt buckles

E Belts

T Belts for weightlifting

E Bibs

E Blouses

E Book bags

E Boots (except ski boots)

E Bowling shoes (sold)

T Bowling shoes (rented)

E Bow ties

E *Braces and supports worn to correct or alleviate a physical incapacity or injury

E Bras

T Briefcases

C

E Caps and hats

T Checkbook covers (separate from wallets)

T Chest protectors

E *Choir and altar clothing

E Cleated or spiked shoes

E *Clerical vestments

T Cloth and lace, knitting yarns, and other fabrics

T Clothing repair items, such as thread, buttons, tapes, iron-on patches, zippers

E Coats and wraps

E Coin purses

T Corsages and boutonnieres

E Corsets and corset laces

T Cosmetic bags

E Costumes

E <u>Coveralls</u>	E <u>Hats</u>
T <u>Crib blankets</u>	T <u>Helmets (bike, baseball, football, hockey, motorcycle, sports)</u>
T <u>Cufflinks</u>	E <u>Hosiery, including support hosiery</u>
D	E <u>Hunting vests</u>
E <u>Diaper bags</u>	I-J
E <u>Diapers, diaper inserts (adult and baby, cloth or disposable)</u>	T <u>Ice skates</u>
T <u>Diving suits</u>	T <u>In-line skates</u>
E <u>Dresses</u>	E <u>Insoles</u>
T <u>Duffel bags</u>	E <u>Jackets</u>
E	E <u>Jeans</u>
T <u>Elbow pads</u>	T <u>Jewelry</u>
E <u>Employee uniforms</u>	K
F	T <u>Key chains</u>
E <u>Fanny packs</u>	T <u>Knee pads</u>
T <u>Fins</u>	L
T <u>Fishing boots (waders)</u>	E <u>Lab coats</u>
E <u>Fishing vests (nonflotation)</u>	E <u>Leg warmers</u>
T <u>Football pads</u>	E <u>Leotards and tights</u>
E <u>Formal clothing (unless rented)</u>	T <u>Life jackets and vests</u>
G	E <u>Lingerie</u>
T <u>Garment bags</u>	T <u>Luggage</u>
E <u>Garters and garter belts</u>	M - N
E <u>Girdles, bras, and corsets</u>	T <u>Make-up bags</u>
E <u>Gloves (generally)</u>	E <u>Martial arts attire</u>
T <u>Baseball</u>	E <u>Neckwear and ties</u>
T <u>Batting</u>	O-P
T <u>Bicycle</u>	E <u>Overshoes</u>
E <u>Dress (unless rented)</u>	T <u>Pads (football, hockey, soccer, elbow, knee, shoulder)</u>
E <u>Garden</u>	T <u>Paint or dust masks</u>
T <u>Golf</u>	E <u>Pants</u>
T <u>Hockey</u>	E <u>Panty hose</u>
E <u>Leather</u>	T <u>Patterns</u>
T <u>Rubber</u>	E <u>Ponchos</u>
T <u>Surgical</u>	T <u>Protective masks (athletic)</u>
T <u>Tennis</u>	E <u>Purses</u>
E <u>Work</u>	R
T <u>Goggles (except *prescription)</u>	E <u>Raincoats and rainhats</u>
E <u>Graduation caps and gowns</u>	E <u>Receiving blankets</u>
E <u>Gym suits and uniforms</u>	E <u>*Religious clothing</u>
H	T <u>Rented clothing (including uniforms, formal wear, and costumes)</u>
E <u>Hair nets, bows, clips, and bands</u>	T <u>Repair of wearing apparel</u>
E <u>Handbags</u>	E <u>Robes</u>
T <u>Handkerchiefs</u>	
T <u>Hard hats</u>	

T Roller blades
T Roller skates
E Rubber shoes

S
E Safety clothing
T Safety glasses (except *prescription)
E Safety shoes
E Scarves
E Scout uniforms
T Shaving kits/bags
E Shawls and wraps
T Shin guards and padding
E Shirts
E Shoe inserts
E Shoes (including athletic)
E Shoulder pads (for dresses, jackets, etc.)
T Shoulder pads (football, hockey, sports)
E Shorts
T Skates (ice, in-line, roller)
T Ski boots (snow)
T Ski vests (water)
E Ski suits (snow)
T Skin diving suits
E Skirts
E Sleepwear, nightgowns, pajamas
E Slippers
E Slips
E Socks
T Sports helmets
T Sports pads (football, hockey, soccer, knee, elbow, shoulder)
E Sports uniforms (except pads, helmets)
T Suitcases
E Suits, slacks, and jackets
T Sunglasses (except *prescription)
E Suspenders
E Sweatbands
E Sweaters
T Swimming masks
E Swim suits and trunks

T
E Ties (neckties – all)
E Tights
E Tuxedos, excluding cufflinks and rentals

U
T Umbrellas
E Underclothes

E Uniforms (work, school, and athletic – excluding pads)

V-W

E Vests
E Wallets
T Watchbands
T Water ski vests
T Weight lifting belts
T Wet and dry diving suits
T Wigs, toupees, and chignons
E Work clothes and uniforms

*These items are always exempt as prosthetic or orthopedic appliances, or due to another specific exemption.

(21) List of School Supplies and Their Taxable Status During the Exemption Period. The following is a list of school supplies and their taxable status during the exemption period if they are sold for \$10.00 or less. This is not an inclusive list. T = Taxable, E = Exempt.

T Binders
E Calculators
E Cellophane (transparent) tape
E Colored pencils
E Compasses
E Composition books
E Computer disks (floppies and blank CDs)
T Computer paper
T Construction paper
T Correction tape, fluid, or pens
E Crayons
E Erasers
E Glue (stick & liquid)
T Highlighters
E Legal pads
T Markers
T Masking tape
E Notebook filler paper
E Notebooks
E Paste
E Pencils, including mechanical and refills
E Pens, including felt, ballpoint, and fountain, and refills, but not highlighters or markers
T Poster board
E Poster paper
T Printer paper
E Protractors
E Rulers
E Scissors
T Staplers
T Staples

(22) List of Books and Their Taxable Status During the Exemption Period. The following is a list of books and their taxable status during the exemption period if they are sold for \$50.00 or less. This is not an inclusive list. T = Taxable, E = Exempt.

- T Audio books
- E Bibles*
- T Books with no publisher
- E Books with a publisher
- E Children's books (published)
- E Foreign and old books (even without ISBN)
- T Greeting cards
- E Instruction manuals (bound and published)
- T Magazines*
- T Movies
- E Music books
- T Newspapers*
- T Periodicals
- E Textbooks (published)

*Subscriptions to newspapers and magazines that are delivered by mail remain exempt from tax. Bibles are always exempt. This rule shall take effect on August 2, 2007.

Specific Authority 212.17(6), 212.18(2), 213.06(1), (2) FS., Section 1, Chapter 2007-144, L.O.F. Law Implemented 95.091, 212.02(16), 212.05, 212.0596, 212.06, 212.13, 213.35, 215.26(1), 330.27(2), 509.013(4), (9) FS., Chapter 2007-144, L.O.F. History—New 8-2-07.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE ARE SPECIFIED IN THIS RULE.

EFFECTIVE DATE: August 2, 2007

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Notices for the Department of Environmental Protection between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

WATER MANAGEMENT DISTRICTS

NOTICE IS HEREBY GIVEN THAT the South Florida Water Management District (SFWMD) Governing Board issued an Order Denying Portion and Approving Portion of Application for Right of Way Occupancy Permit, Denying Petition for Waiver, and Granting Issuance of Removal and Restoration Order under Section 120.542, Fla. Stat. (SFWMD 2007-469-DAO-ROW), on July 11, 2007, to Michael Moore and Anna Nicole Wellens. The petition for waiver was received by the SFWMD on September 26, 2006 and amended on March 1, 2007. The Petitioners waived the 90-day review period for their permit application set forth in Rule 40E-0.105, Florida Administrative Code, and also waived the 90-day statutory time requirement for granting or denying a waiver set forth in Section 120.542(8), Fla. Stat., on this Petition for Waiver, so that agency action could be taken simultaneously on their application for ROW Permit and this associated Petition for Waiver. Notice of receipt of the petition requesting the waiver was published in the F.A.W., Vol. 32, No. 41, on October 13, 2006, and Notice of receipt of the Amended petition for waiver was published in the F.A.W., Vol 33, No. 11, on March 16, 2007. No public comment was received. Both the Original and the Amended Petition for Waiver sought relief from subsections 40E-6.011(4) and (6), Florida Administrative Code, which governs the placement of permanent and/or semi-permanent above-ground facilities and structures within 40 feet of the top of the canal bank within Works or Lands of the District. Denial of a portion of the requested Right of Way Occupancy Permit and denial of the Waiver of District Criteria is due to the fact that the existing, unauthorized encroachments (shed and landscaping) and the proposed fence enclosure and landscaping within the District's south right of way of the Hillsboro Canal; S36/T47S/R42E, Broward County, are contrary to the District's rules and criteria as they constitute permanent and/or semi-permanent above-ground encroachments within the District's rights of way within forty (40) feet of the top of the canal bank; and therefore, have the potential to interfere with the District's present or future vehicular access and ability to perform its routine and/or emergency canal maintenance operations. Specifically, these existing and proposed uses are contrary to District subsections