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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/16/2016	.	
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The Committee on Finance and Tax (Flores) recommended the following:

Senate Amendment

Delete lines 17 - 39
and insert:
registered with the Department of Revenue and began operation no
later than January 11, 2016, and that owed and remitted to the
Department of Revenue less than \$200,000 in total tax under
chapter 212, Florida Statutes, for the 1-year period ending
September 30, 2016. If the dealer has not been in operation for
a 1-year period as of September 30, 2016, the dealer must have



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11 owed and remitted less than \$200,000 in total tax under chapter
12 212, Florida Statutes, for the period beginning on the day that
13 the dealer began operation and ending September 30, 2016, in
14 order to qualify as a small business under this section. If the
15 dealer is eligible to file a consolidated return pursuant to s.
16 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
17 Florida Statutes, owed and remitted from all of the dealer's
18 places of business must be less than \$200,000 for the applicable
19 period ending September 30, 2016.

20 (2) Subject to subsection (3), the tax levied under chapter
21 212, Florida Statutes, may not be collected by a small business
22 during the period from 12:01 a.m. on November 26, 2016, through
23 11:59 p.m. on November 26, 2016, on the retail sale, as defined
24 in s. 212.02(14), Florida Statutes, of any item of tangible
25 personal property, as defined in s. 212.02(19), Florida
26 Statutes, having a sales price of \$1,000 or less per item.

27 (3) At its option, a small business may choose not to
28 participate in the sales and use tax exemption provided in
29 subsection (2) and may collect tax on all sales made on November
30 26, 2016.

31 (4) The Department of Revenue may, and all conditions are