

1                                   A bill to be entitled  
 2           An act relating to a Small Business Saturday sales tax  
 3           holiday; defining the term "small business dealer";  
 4           providing that small businesses are not required to  
 5           collect the sales and use tax on the retail sale of  
 6           certain items of tangible personal property during a  
 7           specified timeframe; authorizing the Department of  
 8           Revenue to adopt emergency rules; providing an  
 9           appropriation; providing an effective date.

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

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 13           Section 1. Small Business Saturday sales tax holiday.-

14           (1) As used in this section, the term "small business  
 15 dealer" means a dealer, as defined in s. 212.06, Florida  
 16 Statutes, who registered with the Department of Revenue and  
 17 began operation no later than January 8, 2018, and who owed and  
 18 remitted to the Department of Revenue less than \$200,000 in  
 19 total tax under chapter 212, Florida Statutes, for the 1-year  
 20 period ending September 30, 2018. If the dealer has not been in  
 21 operation for a 1-year period as of September 30, 2018, the  
 22 dealer must have owed and remitted less than \$200,000 in total  
 23 tax under chapter 212, Florida Statutes, for the period  
 24 beginning on the day the dealer began operation and ending  
 25 September 30, 2018, in order to qualify as a small business

26 | dealer under this section. If the dealer is eligible to file a  
27 | consolidated return pursuant to s. 212.11(1)(e), Florida  
28 | Statutes, the total tax under chapter 212, Florida Statutes,  
29 | owed and remitted from all of the dealer's places of business  
30 | must be less than \$200,000 for the applicable period ending  
31 | September 30, 2018.

32 | (2) Subject to subsection (3), the tax levied under  
33 | chapter 212, Florida Statutes, may not be collected by a small  
34 | business dealer during the period from 12:01 a.m. on November  
35 | 24, 2018, through 11:59 p.m. on November 24, 2018, on the retail  
36 | sale, as defined in s. 212.02(14), Florida Statutes, of any item  
37 | of tangible personal property, as defined in s. 212.02(19),  
38 | Florida Statutes, having a sales price of \$1,000 or less per  
39 | item.

40 | (3) At its option, a small business dealer may choose not  
41 | to participate in the sales and use tax exemption provided in  
42 | subsection (2) and may collect tax on all sales made on November  
43 | 24, 2018.

44 | (4) The Department of Revenue may, and all conditions are  
45 | deemed to be met to, adopt emergency rules pursuant to ss.  
46 | 120.536(1) and 120.54, Florida Statutes, to implement this  
47 | section.

48 | Section 2. For the 2018-2019 fiscal year, the sum of  
49 | \$200,000 of nonrecurring funds is appropriated from the General  
50 | Revenue Fund to the Department of Revenue for the purpose of

HB 519

2018

51 | implementing this act.

52 | Section 3. This act shall take effect July 1, 2018.