

By Senator Garcia

38-00265B-15

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1 A bill to be entitled
2 An act relating to the Small Business Saturday sales
3 tax holiday; providing definitions; providing that the
4 tax levied under ch. 212, F.S., may not be collected
5 on the sale of items or articles of tangible personal
6 property by certain small businesses during a
7 specified period; 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:

15 (a) "Newly created small business" means a business that,
16 as of November 28, 2015, has been in operation less than 1 year
17 and has remitted to the Department of Revenue less than \$50,000
18 in tax due under chapter 212, Florida Statutes, in at least 3
19 out of the previous 12 months.

20 (b) "Small business" means a business that remitted to the
21 Department of Revenue less than \$200,000 in tax due under
22 chapter 212, Florida Statutes, during the previous year.

23 (2) The tax levied under chapter 212, Florida Statutes, may
24 not be collected during the period from 12:00 a.m. on November
25 28, 2015, through 11:59 p.m. on November 28, 2015, on the sale
26 at retail, as defined in s. 212.02(14), Florida Statutes, of any
27 item or article of tangible personal property, as defined in s.
28 212.02(19), Florida Statutes, by a small business or newly
29 created small business.

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30 (3) The Department of Revenue may, and all conditions are
31 deemed to be met to, adopt emergency rules pursuant to ss.
32 120.536(1) and 120.54, Florida Statutes, to administer this
33 section.

34 Section 2. For the 2015-2016 fiscal year, the sum of
35 \$200,000 of nonrecurring funds is appropriated from the General
36 Revenue Fund to the Department of Revenue for the purpose of
37 administering this act.

38 Section 3. This act shall take effect July 1, 2015.