House

Florida Senate - 2016 Bill No. CS for SB 1236

	434718
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LEGISLATIVE ACTION

Senate . Comm: RCS . 02/16/2016 . . .

The Committee on Finance and Tax (Flores) recommended the following:

Senate Amendment

Delete lines 17 - 39

and insert:

5 <u>registered with the Department of Revenue and began operation no</u> 6 later than January 11, 2016, and that owed and remitted to the

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10 <u>a 1-year period as of September 30, 2016, the dealer must have</u>

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

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212.11(1)(e), Florida Statutes, the total tax under chapter 212 Florida Statutes, owed and remitted from all of the dealer's places of business must be less than \$200,000 for the applicable period ending September 30, 2016. (2) Subject to subsection (3), the tax levied under chapte 212, Florida Statutes, may not be collected by a small business during the period from 12:01 a.m. on November 26, 2016, through 11:59 p.m. on November 26, 2016, on the retail sale, as defined in s. 212.02(14), Florida Statutes, of any item of tangible personal property, as defined in s. 212.02(19), Florida Statutes, having a sales price of \$1,000 or less per item. (3) At its option, a small business may choose not to participate in the sales and use tax exemption provided in	_	owed and remitted less than \$200,000 in total tax under chapter	
order to qualify as a small business under this section. If the dealer is eligible to file a consolidated return pursuant to s. 212.11(1)(e), Florida Statutes, the total tax under chapter 212 Florida Statutes, owed and remitted from all of the dealer's places of business must be less than \$200,000 for the applicable period ending September 30, 2016. (2) Subject to subsection (3), the tax levied under chapte 212, Florida Statutes, may not be collected by a small business during the period from 12:01 a.m. on November 26, 2016, through 11:59 p.m. on November 26, 2016, on the retail sale, as defined in s. 212.02(14), Florida Statutes, of any item of tangible personal property, as defined in s. 212.02(19), Florida Statutes, having a sales price of \$1,000 or less per item. (3) At its option, a small business may choose not to participate in the sales and use tax exemption provided in subsection (2) and may collect tax on all sales made on November 26, 2016.	2	212, Florida Statutes, for the period beginning on the day that	
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