

By the Committees on Finance and Tax; and Commerce and Tourism;
and Senator Garcia

593-03612A-16

20161236c2

1 A bill to be entitled

2 An act relating to the Small Business Saturday sales
3 tax holiday; defining the term "small business";
4 providing that the tax levied under ch. 212, F.S., is
5 not required to be collected on the sale of items or
6 articles of certain tangible personal property by
7 certain small businesses during a specified period;
8 authorizing the Department of Revenue to adopt
9 emergency rules; providing an appropriation; providing
10 an effective date.

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

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

15 (1) As used in this section, the term "small business"
16 means a dealer, as defined in s. 212.06, Florida Statutes, that
17 registered with the Department of Revenue and began operation no
18 later than January 11, 2016, and that owed and remitted to the
19 Department of Revenue less than \$200,000 in total tax under
20 chapter 212, Florida Statutes, for the 1-year period ending
21 September 30, 2016. If the dealer has not been in operation for
22 a 1-year period as of September 30, 2016, the dealer must have
23 owed and remitted less than \$200,000 in total tax under chapter
24 212, Florida Statutes, for the period beginning on the day that
25 the dealer began operation and ending September 30, 2016, in
26 order to qualify as a small business under this section. If the
27 dealer is eligible to file a consolidated return pursuant to s.
28 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
29 Florida Statutes, owed and remitted from all of the dealer's
30 places of business must be less than \$200,000 for the applicable
31 period ending September 30, 2016.

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32 (2) Subject to subsection (3), the tax levied under chapter
33 212, Florida Statutes, may not be collected by a small business
34 during the period from 12:01 a.m. on November 26, 2016, through
35 11:59 p.m. on November 26, 2016, on the retail sale, as defined
36 in s. 212.02(14), Florida Statutes, of any item of tangible
37 personal property, as defined in s. 212.02(19), Florida
38 Statutes, having a sales price of \$1,000 or less per item.

39 (3) At its option, a small business may choose not to
40 participate in the sales and use tax exemption provided in
41 subsection (2) and may collect tax on all sales made on November
42 26, 2016.

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

47 Section 2. For the 2016-2017 fiscal year, the sum of
48 \$200,000 of nonrecurring funds is appropriated from the General
49 Revenue Fund to the Department of Revenue for the purpose of
50 administering this act.

51 Section 3. This act shall take effect July 1, 2016.