



312328

LEGISLATIVE ACTION

Senate

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House

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

Senate Amendment (with title amendment)

Delete lines 63 - 69

and insert:

(3) The tax exemptions provided in this section may apply at the option of a dealer if less than 5 percent of the dealer's gross sales of tangible personal property in the prior calendar year consist of items that would be exempt under this section. If a qualifying dealer chooses not to participate in the tax holiday, by August 1, 2019, the dealer must notify the



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11 Department of Revenue in writing of its election to collect
12 sales tax during the holiday and must post a copy of that notice
13 in a conspicuous location at its place of business.

14 (4) The Department of Revenue may, and all conditions are
15 deemed met to, adopt emergency rules pursuant to s. 120.54(4),
16 Florida Statutes, to implement this section.

17 (5) For the 2018-2019 fiscal year, the sum of \$237,000 in
18 nonrecurring funds is appropriated from the General Revenue Fund
19 to the Department of Revenue for the purpose of implementing
20 this section. Funds remaining unexpended or unencumbered from
21 this appropriation as of June 30, 2019, shall revert and be
22 reappropriated for the same purpose in the 2019-2020 fiscal
23 year.

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25 ===== T I T L E A M E N D M E N T =====

26 And the title is amended as follows:

27 Delete line 8

28 and insert:

29 not apply; authorizing certain dealers to opt out of
30 participating in the tax holiday, subject to certain
31 requirements; authorizing the Department of Revenue to