

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 chapter 212, F.S.,
 5 is not required to be collected on the sale of items
 6 or articles of tangible personal property by certain
 7 small businesses during a specified period; providing
 8 an appropriation; providing an effective date.

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

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 12 Section 1. Small business Saturday sales tax holiday.-
 13 (1) As used in this section, the term "small business"
 14 means a dealer, as defined in s. 212.06, Florida Statutes, that
 15 registered with the Department of Revenue and began operations
 16 before December 31, 2015, and that owed and remitted to the
 17 Department of Revenue less than \$200,000 in total tax under
 18 chapter 212, Florida Statutes, for the 1-year period ending June
 19 30, 2016. If the dealer has not been in operation for an entire
 20 year as of June 30, 2016, to qualify as a small business under
 21 this section, the dealer must have owed and remitted less than
 22 \$200,000 in total tax under chapter 212, Florida Statutes, for
 23 the period beginning on the date that the dealer began
 24 operations and ending June 30, 2016. If the dealer is eligible
 25 to file a consolidated return pursuant to s. 212.11(1)(e),
 26 Florida Statutes, the total tax under chapter 212, Florida

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27 Statutes, owed and remitted from all of the dealer's places of
28 business must be less than \$200,000 for the applicable period
29 ending June 30, 2016.

30 (2) A small business, at its option during the period from
31 12:00 a.m. on November 26, 2016, through 11:59 p.m. on November
32 26, 2016, is not required to collect the tax authorized levied
33 under chapter 212, Florida Statutes, on the sale at retail, as
34 defined in s. 212.02(14), Florida Statutes, of any item or
35 article of tangible personal property, as defined in s.
36 212.02(19), Florida Statutes, having a sales price of \$1,000 or
37 less per item.

38 (3) The Department of Revenue may, and all conditions are
39 deemed to be met to, adopt emergency rules pursuant to ss.
40 120.536(1) and 120.54, Florida Statutes, to administer this
41 section.

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

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