

By Senator Cowin

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A bill to be entitled  
An act relating to sales taxes; creating s.  
212.0805, F.S.; designating the second Saturday  
in August as Taxpayer Relief Day; providing  
that certain sales on that day be free of sales  
taxes; providing for rules; providing an  
effective date.

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

Section 1. Section 212.0805, Florida Statutes, is  
created to read:

212.0805 Taxpayer Relief Day.--The second Saturday in  
August each year is designated Taxpayer Relief Day. On that  
day, the first \$25,000 of each sale that otherwise would be  
subject to the state sales tax imposed by this chapter is  
exempt from such tax. The exemption provided by this section  
applies only to sales in which the amount of the tax is  
calculated separately for each transaction and is entered as a  
separate item on the sales invoice; it does not apply to any  
sale in which the tax is calculated in advance of the sales  
transaction and is included as part of a single, comprehensive  
sales price. The Department of Revenue shall adopt rules to  
administer this section.

Section 2. This act shall take effect upon becoming a  
law.

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SENATE SUMMARY

Designates the second Saturday in August as Taxpayer  
Relief Day, when sales up to \$25,000 are exempted from  
state sales taxes.