

By the Committee on Ways and Means; and Senator Cowin

301-2062A-98

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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; authorizing counties to exempt sales
from discretionary local surtaxes; 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.--

(1) The second Saturday in August each year is
designated Taxpayer Relief Day. The first \$250 in value of
each item sold on that day, which would otherwise be subject
to the state sales tax imposed by this chapter, is exempt from
such tax. The exemption provided by this section applies only
when the amount of the tax is calculated separately in each
sale for the taxable item or items being sold and entered as a
separate item on the sales invoice; it does not apply when the
tax is calculated in advance of the sales transaction and is
included as part of a single, comprehensive sales price.

(2) Each county that imposes a discretionary sales
surtax pursuant to authority granted in this chapter may also
exempt the first \$250 of each item that is exempted by
subsection (1), by an ordinance adopted by the governing body
of that county and filed with the department by July 1 of the
year in which the exemption will first apply. Such an
exemption shall apply until it is abolished by a subsequent

1 ordinance adopted by the governing body of the county and
2 filed with the department by July 1 of the year in which the
3 exemption is abolished.

4 (3) The department shall adopt rules to administer
5 this section.

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

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9 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
10 COMMITTEE SUBSTITUTE FOR
11 SB 1900

12 The committee substitute makes the following substantial
13 changes:

- 14 1. The exempt amount of sales on Taxpayer Relief Day is
reduced from \$25,000 to \$250.
- 15 2. The exemption would apply to each item sold rather than
16 to each transaction.
- 17 3. Counties levying local option sales taxes are given the
18 option of granting the same exemption with regard to
19 their local option sales tax levies.