



781560

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/16/2015	.	
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The Committee on Commerce and Tourism (Bean) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 14 - 29  
and insert:

(1) (a) As used in this section, the term "small business" means a "dealer," as defined in s. 212.06, Florida Statutes, which:

1. Has registered with the Department of Revenue;
2. Began operation in this state on or before March 3,



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11 2015; and  
12 3. Owed and remitted to the department less than \$200,000  
13 in tax under chapter 212, Florida Statutes, for the period  
14 beginning on:  
15 a. October 1, 2014, and ending on September 30, 2015, if  
16 the dealer was operating in this state during that entire  
17 period; or  
18 b. The date that the dealer began operation in this state,  
19 if that date occurred after October 1, 2014, and ending on  
20 September 30, 2015.  
21 (b) If the dealer is eligible to have filed a consolidated  
22 return under s. 212.11(1)(e), Florida Statutes, the dealer must  
23 have owed and remitted less than \$200,000 to the department in  
24 tax under chapter 212, Florida Statutes, for all of the dealer's  
25 places of business for the period applicable to the dealer under  
26 subparagraph (a)3.  
27 (2) The tax levied under chapter 212, Florida Statutes, may  
28 not be collected during the period from 12:00 a.m. on November  
29 28, 2015, through 11:59 p.m. on November 28, 2015, on the sale  
30 at retail, as defined in s. 212.02 (14), Florida Statutes, by a  
31 small business of any item or article of tangible personal  
32 property, as defined in s. 212.02(19), Florida Statutes, which  
33 has a sales price of \$1,000 or less per item or article.

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

37 And the title is amended as follows:

38 Delete lines 3 - 6

39 and insert:



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40 tax holiday; providing a definition for the term  
41 "small business"; providing that the tax levied under  
42 ch. 212, F.S., may not be collected on the sale of  
43 certain items or articles of tangible personal  
44 property by a small business during a