

By the Committee on Commerce and Tourism; and Senator Garcia

577-01632-15

2015384c1

1 A bill to be entitled
2 An act relating to the Small Business Saturday sales
3 tax holiday; providing a definition for the term
4 "small business"; providing that the tax levied under
5 ch. 212, F.S., may not be collected on the sale of
6 certain items or articles of tangible personal
7 property by a small business during a specified
8 period; authorizing the Department of Revenue to adopt
9 emergency rules; providing an appropriation; providing
10 an effective date.

11
12 Be It Enacted by the Legislature of the State of Florida:

13
14 Section 1. Small Business Saturday sales tax holiday.-

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

18 1. Has registered with the Department of Revenue;

19 2. Began operation in this state on or before March 3,
20 2015; and

21 3. Owed and remitted to the department less than \$200,000
22 in tax under chapter 212, Florida Statutes, for the period
23 beginning on:

24 a. October 1, 2014, and ending on September 30, 2015, if
25 the dealer was operating in this state during that entire
26 period; or

27 b. The date that the dealer began operation in this state,
28 if that date occurred after October 1, 2014, and ending on
29 September 30, 2015.

577-01632-15

2015384c1

30 (b) If the dealer is eligible to have filed a consolidated
31 return under s. 212.11(1)(e), Florida Statutes, the dealer must
32 have owed and remitted less than \$200,000 to the department in
33 tax under chapter 212, Florida Statutes, for all of the dealer's
34 places of business for the period applicable to the dealer under
35 subparagraph (a)3.

36 (2) The tax levied under chapter 212, Florida Statutes, may
37 not be collected during the period from 12:00 a.m. on November
38 28, 2015, through 11:59 p.m. on November 28, 2015, on the sale
39 at retail, as defined in s. 212.02 (14), Florida Statutes, by a
40 small business of any item or article of tangible personal
41 property, as defined in s. 212.02(19), Florida Statutes, which
42 has a sales price of \$1,000 or less per item or article.

43 (3) The Department of Revenue may, and all conditions are
44 deemed to be met to, adopt emergency rules pursuant to ss.
45 120.536(1) and 120.54, Florida Statutes, to administer this
46 section.

47 Section 2. For the 2015-2016 fiscal year, the sum of
48 \$200,000 of nonrecurring funds is appropriated from the General
49 Revenue Fund to the Department of Revenue for the purpose of
50 administering this act.

51 Section 3. This act shall take effect July 1, 2015.