

By Senator Garcia

38-00395A-16

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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 ch. 212, F.S., is
5 not required to be collected on the sale of items or
6 articles of certain tangible personal property by
7 certain small businesses during a specified period;
8 authorizing the Department of Revenue to adopt
9 emergency rules; providing an appropriation; providing
10 an effective date.

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

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14 Section 1. Small Business Saturday sales tax holiday.—

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

32 (2) A small business, at its option during the period from

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

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

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

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