

1 A bill to be entitled
 2 An act relating to the Small business Christmas sales
 3 tax holiday; defining the term "small business";
 4 providing that the tax levied under chapter 212, F.S.,
 5 is not required to be collected on the sale of items
 6 or 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.

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

13
 14 Section 1. Small business Christmas 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 in total
 24 tax under chapter 212, Florida Statutes, an amount less than or
 25 equal to \$16,667 multiplied by the number of full or partial
 26 months that the dealer was in operation and ending June 30,

27 2016. If the dealer is eligible to file a consolidated return
28 pursuant to s. 212.11(1)(e), Florida Statutes, the total tax
29 under chapter 212, Florida Statutes, owed and remitted from all
30 of the dealer's places of business must be less than \$200,000
31 for the applicable period ending June 30, 2016.

32 (2) A small business, at its option during the period from
33 12:00 a.m. on December 22, 2016, through 11:59 p.m. on December
34 24, 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.