

By Senator Garcia

36-00105-18

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1 A bill to be entitled  
2 An act relating to a Small Business Saturday sales tax  
3 holiday; defining the term "small business"; providing  
4 that small businesses are not required to collect the  
5 sales and use tax on the retail sale of certain items  
6 of tangible personal property during a specified  
7 timeframe; authorizing the Department of Revenue to  
8 adopt emergency rules; providing an appropriation;  
9 providing an effective date.

10  
11 Be It Enacted by the Legislature of the State of Florida:

12  
13 Section 1. Small Business Saturday sales tax holiday.—

14 (1) As used in this section, the term "small business"  
15 means a dealer, as defined in s. 212.06, Florida Statutes, who  
16 registered with the Department of Revenue and began operation no  
17 later than January 8, 2018, and who owed and remitted to the  
18 Department of Revenue less than \$200,000 in total tax under  
19 chapter 212, Florida Statutes, for the 1-year period ending  
20 September 30, 2018. If the dealer has not been in operation for  
21 a 1-year period as of September 30, 2018, the dealer must have  
22 owed and remitted less than \$200,000 in total tax under chapter  
23 212, Florida Statutes, for the period beginning on the day the  
24 dealer began operation and ending September 30, 2018, in order  
25 to qualify as a small business under this section. If the dealer  
26 is eligible to file a consolidated return pursuant to s.  
27 212.11(1)(e), Florida Statutes, the total tax under chapter 212,  
28 Florida Statutes, owed and remitted from all of the dealer's  
29 places of business must be less than \$200,000 for the applicable

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30 period ending September 30, 2018.

31 (2) Subject to subsection (3), the tax levied under chapter  
32 212, Florida Statutes, may not be collected by a small business  
33 during the period from 12:01 a.m. on November 24, 2018, through  
34 11:59 p.m. on November 24, 2018, on the retail sale, as defined  
35 in s. 212.02(14), Florida Statutes, of any item of tangible  
36 personal property, as defined in s. 212.02(19), Florida  
37 Statutes, having a sales price of \$1,000 or less per item.

38 (3) At its option, a small business may choose not to  
39 participate in the sales and use tax exemption provided in  
40 subsection (2) and may collect tax on all sales made on November  
41 24, 2018.

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

46 Section 2. For the 2018-2019 fiscal year, the sum of  
47 \$200,000 of nonrecurring funds is appropriated from the General  
48 Revenue Fund to the Department of Revenue for the purpose of  
49 implementing this act.

50 Section 3. This act shall take effect July 1, 2018.