

By Senator Taddeo

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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.

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

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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, 2020, 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, 2020. If the dealer has not been in operation for
21 a 1-year period as of September 30, 2020, 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, 2020, 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, 2020.

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 28, 2020, through
34 11:59 p.m. on November 28, 2020, 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 28, 2020.

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 2020-2021 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, 2020.