



503806

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/16/2021	.	
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The Committee on Commerce and Tourism (Taddeo) recommended the following:

Senate Amendment (with title amendment)

Delete lines 41 - 49
and insert:
27, 2021. If a qualifying dealer chooses not to participate in the tax holiday, the dealer must notify the Department of Revenue in writing by November 16, 2021, of its election to collect sales tax during the holiday and must post a copy of that notice in a conspicuous location at its place of business.
(4) The Department of Revenue may, and all conditions are



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11 deemed to be met to, adopt emergency rules pursuant to ss.
12 120.536(1) and 120.54, Florida Statutes, to implement this
13 section. Notwithstanding any other law, emergency rules adopted
14 pursuant to this subsection are effective for 6 months after
15 adoption and may be renewed during the pendency of procedures to
16 adopt permanent rules addressing the subject of the emergency
17 rule.

18
19 ===== T I T L E A M E N D M E N T =====

20 And the title is amended as follows:

21 Delete lines 7 - 8

22 and insert:

23 timeframe; authorizing certain dealers to opt out of
24 participating in the tax holiday, subject to certain
25 requirements; authorizing the Department of Revenue to
26 adopt emergency rules;