

By the Committee on Commerce and Tourism; and Senator Taddeo

577-02874-21

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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 certain dealers to opt out of
8 participating in the tax holiday, subject to certain
9 requirements; authorizing the Department of Revenue to
10 adopt emergency rules; providing 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, who
17 registered with the Department of Revenue and began operation no
18 later than January 8, 2021, and who 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
21 September 30, 2021. If the dealer has not been in operation for
22 a 1-year period as of September 30, 2021, the dealer must have
23 owed and remitted less than \$200,000 in total tax under chapter
24 212, Florida Statutes, for the period beginning on the day the
25 dealer began operation and ending September 30, 2021, in order
26 to qualify as a small business under this section. If the dealer
27 is eligible to file a consolidated return pursuant to s.
28 212.11(1)(e), Florida Statutes, the total tax under chapter 212,
29 Florida Statutes, owed and remitted from all of the dealer's

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30 places of business must be less than \$200,000 for the applicable
31 period ending September 30, 2021.

32 (2) Subject to subsection (3), the tax levied under chapter
33 212, Florida Statutes, may not be collected by a small business
34 during the period from 12:01 a.m. on November 27, 2021, through
35 11:59 p.m. on November 27, 2021, on the retail sale, as defined
36 in s. 212.02(14), Florida Statutes, of any item of tangible
37 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) At its option, a small business may choose not to
40 participate in the sales and use tax exemption provided in
41 subsection (2) and may collect tax on all sales made on November
42 27, 2021. If a qualifying dealer chooses not to participate in
43 the tax holiday, the dealer must notify the Department of
44 Revenue in writing by November 16, 2021, of its election to
45 collect sales tax during the holiday and must post a copy of
46 that notice in a conspicuous location at its place of business.

47 (4) The Department of Revenue may, and all conditions are
48 deemed to be met to, adopt emergency rules pursuant to ss.
49 120.536(1) and 120.54, Florida Statutes, to implement this
50 section. Notwithstanding any other law, emergency rules adopted
51 pursuant to this subsection are effective for 6 months after
52 adoption and may be renewed during the pendency of procedures to
53 adopt permanent rules addressing the subject of the emergency
54 rule.

55 Section 2. This act shall take effect July 1, 2021.