

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(2), Florida Statutes,  
 17          who registered with the Department of Revenue and began  
 18          operation no later than January 8, 2022, and who owed and  
 19          remitted to the Department of Revenue less than \$100,000 in  
 20          total tax under chapter 212, Florida Statutes, for the 1-year  
 21          period ending September 30, 2022. If the dealer has not been in  
 22          operation for a 1-year period as of September 30, 2022, the  
 23          dealer must have owed and remitted less than \$100,000 in total  
 24          tax under chapter 212, Florida Statutes, for the period  
 25          beginning on the day the dealer began operation and ending

26 September 30, 2022, in order to qualify as a small business  
27 under this section. If the dealer is eligible to file a  
28 consolidated return pursuant to s. 212.11(1)(e), Florida  
29 Statutes, the total tax under chapter 212, Florida Statutes,  
30 owed and remitted from all of the dealer's places of business  
31 must be less than \$100,000 for the applicable period ending  
32 September 30, 2022.

33 (2) Subject to subsection (3), the tax levied under  
34 chapter 212, Florida Statutes, may not be collected by a small  
35 business during the period from 12:01 a.m. on November 27, 2022,  
36 through 11:59 p.m. on November 27, 2022, on the retail sale, as  
37 defined in s. 212.02(14), Florida Statutes, of any item of  
38 tangible personal property, as defined in s. 212.02(19), Florida  
39 Statutes, having a sales price of \$500 or less per item.

40 (3) At its option, a small business may choose not to  
41 participate in the sales and use tax exemption provided in  
42 subsection (2) and may collect tax on all sales made on November  
43 27, 2022. If a qualifying dealer chooses not to participate in  
44 the tax holiday, the dealer must notify the Department of  
45 Revenue in writing by November 16, 2022, of its election to  
46 collect sales tax during the holiday and must post a copy of  
47 that notice in a conspicuous location at its place of business.

48 (4) The Department of Revenue may, and all conditions are  
49 deemed to be met to, adopt emergency rules pursuant to ss.  
50 120.536(1) and 120.54, Florida Statutes, to implement this

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51 section. Notwithstanding any other law, emergency rules adopted  
52 pursuant to this subsection are effective for 6 months after  
53 adoption and may be renewed during the pendency of procedures to  
54 adopt permanent rules addressing the subject of the emergency  
55 rules.

56 Section 2. This act shall take effect July 1, 2022.