

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Smith, C. offered the following:

**Amendment (with title amendment)**

Between lines 1786 and 1787, insert:

Section 46. Small Business Saturday sales tax holiday.-

(1) As used in this section, the term "small business" means a dealer, as defined in s. 212.06(2), Florida Statutes, who registered with the Department of Revenue and began operation no later than January 8, 2022, and who owed and remitted to the department less than \$100,000 in total tax under chapter 212, Florida Statutes, for the 1-year period ending September 30, 2022. If the dealer has not been in operation for a 1-year period as of September 30, 2022, the dealer must have

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14 owed and remitted less than \$100,000 in total tax under chapter  
15 212, Florida Statutes, for the period beginning on the day the  
16 dealer began operation and ending September 30, 2022, to qualify  
17 as a small business under this section. If the dealer is  
18 eligible to file a consolidated return pursuant to s.  
19 212.11(1)(e), Florida Statutes, the total tax under chapter 212,  
20 Florida Statutes, owed and remitted from all of the dealer's  
21 places of business must be less than \$100,000 for the applicable  
22 period ending September 30, 2022.

23 (2) Subject to subsection (3), the tax levied under  
24 chapter 212, Florida Statutes, may not be collected by a small  
25 business during the period from 12:01 a.m. on November 27, 2022,  
26 through 11:59 p.m. on November 27, 2022, on the retail sale, as  
27 defined in s. 212.02(14), Florida Statutes, of any item of  
28 tangible personal property, as defined in s. 212.02(19), Florida  
29 Statutes, having a sales price of \$250 or less per item.

30 (3) At its option, a small business may choose not to  
31 participate in the sales and use tax exemption provided in  
32 subsection (2) and may collect tax on all sales made during the  
33 period specified in subsection (2). If a qualifying dealer  
34 chooses not to participate in the tax holiday, the dealer must  
35 notify the Department of Revenue in writing by November 16,  
36 2022, of its election to collect sales tax during the holiday  
37 and must post a copy of that notice in a conspicuous location at  
38 its place of business.

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39       (4) The Department of Revenue may, and all conditions are  
40 deemed to be met to, adopt emergency rules pursuant to ss.  
41 120.536(1) and 120.54, Florida Statutes, to implement this  
42 section. Notwithstanding any other law, emergency rules adopted  
43 pursuant to this subsection are effective for 6 months after  
44 adoption and may be renewed during the pendency of procedures to  
45 adopt permanent rules addressing the subject of the emergency  
46 rules.

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**T I T L E   A M E N D M E N T**

Remove line 180 and insert:  
garage doors during a specified timeframe; creating  
the Small Business Saturday sales tax holiday;  
defining the term "small business"; providing that  
small businesses are not required to collect the sales  
and use tax on the retail sale of certain items of  
tangible personal property during a specified  
timeframe; authorizing certain dealers to opt out of  
participating in the tax holiday, subject to certain  
requirements; authorizing

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