



243860

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/23/2015	.	
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	.	

The Committee on Finance and Tax (Simpson) recommended the following:

Senate Amendment (with title amendment)

Delete lines 36 - 42

and insert:

(2) The tax levied under chapter 212, Florida Statutes, at the option of the dealer, may not be collected during the period from 12:00 a.m. on November 28, 2015, through 11:59 p.m. on November 28, 2015, on the sale at retail, as defined in s. 212.02 (14), Florida Statutes, by a small business of tangible



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10 personal property, as defined in s. 212.02(19), Florida
11 Statutes, if the total sales price of the property per purchaser
12 per small business does not exceed \$500 in taxable property.

13
14 ===== T I T L E A M E N D M E N T =====

15 And the title is amended as follows:

16 Delete lines 6 - 8

17 and insert:

18 certain tangible personal property by a small business
19 during a specified period under certain circumstances;
20 authorizing the Department of Revenue to adopt