

By the Committees on Finance and Tax; and Commerce and Tourism;
and Senator Garcia

593-02771-15

2015384c2

1 A bill to be entitled
2 An act relating to the Small Business Saturday sales
3 tax holiday; providing a definition for the term
4 "small business"; providing that the tax levied under
5 ch. 212, F.S., may not be collected on the sale of
6 certain tangible personal property by a small business
7 during a specified period under certain circumstances;
8 authorizing the Department of Revenue to adopt
9 emergency rules; providing an appropriation; providing
10 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) (a) As used in this section, the term "small business"
16 means a "dealer," as defined in s. 212.06, Florida Statutes,
17 which:

18 1. Has registered with the Department of Revenue;

19 2. Began operation in this state on or before March 3,
20 2015; and

21 3. Owed and remitted to the department less than \$200,000
22 in tax under chapter 212, Florida Statutes, for the period
23 beginning on:

24 a. October 1, 2014, and ending on September 30, 2015, if
25 the dealer was operating in this state during that entire
26 period; or

27 b. The date that the dealer began operation in this state,
28 if that date occurred after October 1, 2014, and ending on
29 September 30, 2015.

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30 (b) If the dealer is eligible to have filed a consolidated
31 return under s. 212.11(1)(e), Florida Statutes, the dealer must
32 have owed and remitted less than \$200,000 to the department in
33 tax under chapter 212, Florida Statutes, for all of the dealer's
34 places of business for the period applicable to the dealer under
35 subparagraph (a)3.

36 (2) The tax levied under chapter 212, Florida Statutes, at
37 the option of the dealer, may not be collected during the period
38 from 12:00 a.m. on November 28, 2015, through 11:59 p.m. on
39 November 28, 2015, on the sale at retail, as defined in s.
40 212.02 (14), Florida Statutes, by a small business of tangible
41 personal property, as defined in s. 212.02(19), Florida
42 Statutes, if the total sales price of the property per purchaser
43 per small business does not exceed \$500 in taxable property.

44 (3) The Department of Revenue may, and all conditions are
45 deemed to be met to, adopt emergency rules pursuant to ss.
46 120.536(1) and 120.54, Florida Statutes, to administer this
47 section.

48 Section 2. For the 2015-2016 fiscal year, the sum of
49 \$200,000 of nonrecurring funds is appropriated from the General
50 Revenue Fund to the Department of Revenue for the purpose of
51 administering this act.

52 Section 3. This act shall take effect July 1, 2015.