

1 A bill to be entitled
 2 An act relating to the Small Business Saturday sales
 3 tax holiday; providing definitions; providing that the
 4 tax levied under chapter 212, F.S., may not be
 5 collected on the sale of items or articles of tangible
 6 personal property by certain small businesses during a
 7 specified period; providing an appropriation;
 8 providing an effective date.

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 10 Be It Enacted by the Legislature of the State of Florida:

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 12 Section 1. Small Business Saturday sales tax holiday.—

13 (1) As used in this section, the term:

14 (a) "Newly created small business" means a business that,
 15 as of November 28, 2015, has been in operation less than 1 year
 16 and has remitted to the Department of Revenue, less than \$50,000
 17 in tax due under chapter 212, Florida Statutes, in at least 3
 18 out of the previous 12 months.

19 (b) "Small business" means a business that remitted to the
 20 Department of Revenue less than \$200,000 in tax due under
 21 chapter 212, Florida Statutes, during the previous year.

22 (2) The tax levied under chapter 212, Florida Statutes,
 23 may not be collected during the period from 12:00 a.m. on
 24 November 28, 2015, through 11:59 p.m. on November 28, 2015, on
 25 the sale at retail, as defined in s. 212.02 (14), Florida
 26 Statutes, of any item or article of tangible personal property,

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27 as defined in s. 212.02(19), Florida Statutes, by a small
28 business or newly created small business.

29 (3) The Department of Revenue may, and all conditions are
30 deemed to be met to, adopt emergency rules pursuant to ss.
31 120.536(1) and 120.54, Florida Statutes, to administer this
32 section.

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

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