

1 A bill to be entitled
2 An act relating to the Small Business Saturday sales
3 tax holiday; defining the term "small business";
4 providing that the tax levied under chapter 212, F.S.,
5 may not be collected on the sale of items or articles
6 of tangible personal property by certain small
7 businesses during a specified period; providing an
8 appropriation; 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 "small business"
14 means a dealer, as defined in s. 212.06, Florida Statutes, that
15 registered with the Department of Revenue and began operations
16 before March 3, 2015, and that owed and remitted to the
17 Department of Revenue less than \$200,000 in total tax under
18 chapter 212, Florida Statutes, for the 1-year period ending
19 September 30, 2015. If the dealer has not been in operation for
20 an entire year as of September 30, 2015, in order to qualify as
21 a small business under this section, the dealer must have owed
22 and remitted less than \$200,000 in total tax under chapter 212,
23 Florida Statutes, for the period beginning on the date that the
24 dealer began operations and ending September 30, 2015. If the
25 dealer is eligible to file a consolidated return pursuant to s.
26 212.11(1)(e), Florida Statutes, the total tax under chapter 212,

27 Florida Statutes, owed and remitted from all of the dealer's
28 places of business must be less than \$200,000 for the applicable
29 period ending September 30, 2015.

30 (2) The tax levied under chapter 212, Florida Statutes,
31 may not be collected by a small business during the period from
32 12:00 a.m. on November 28, 2015, through 11:59 p.m. on November
33 28, 2015, on the sale at retail, as defined in s. 212.02(14),
34 Florida Statutes, of any item or article of tangible personal
35 property, as defined in s. 212.02(19), Florida Statutes, having
36 a sales price of \$1,000 or less per item.

37 (3) The Department of Revenue may, and all conditions are
38 deemed to be met to, adopt emergency rules pursuant to ss.
39 120.536(1) and 120.54, Florida Statutes, to administer this
40 section.

41 Section 2. For fiscal year 2015-2016, the sum of \$211,775
42 of nonrecurring funds is appropriated from the General Revenue
43 Fund to the Department of Revenue for the purpose of
44 administering this act.

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