PCS for HB 259

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. 9 10 Be It Enacted by the Legislature of the State of Florida: 11 Small Business Saturday sales tax holiday.-12 Section 1. As used in this section, the term "small business" 13 (1) means a dealer, as defined in s. 212.06, F.S., that registered 14 15 with the Department of Revenue and began operation no later than 16 March 3, 2015, and that owed and remitted to the Department of 17 Revenue less than \$200,000 in total tax under Chapter 212, 18 Florida Statutes, for the one-year period ending September 30, 19 2015. If the dealer has not been in operation for a complete 20 year as of September 30, 2015, the dealer must owe and remit 21 less than \$200,000 in total tax under Chapter 212, for the 22 period beginning with the day the dealer began operation and 23 ending September 30, 2015, in order to qualify as small business under this section. If the dealer is eligible to file a 24 25 consolidated return pursuant to s. 212.11(1)(e), F.S., the total 26 tax under Chapter 212, Florida Statutes, owed and remitted from Page 1 of 2

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27	all of the dealer's places of business must be less than
28	\$200,000 in the applicable period ending September 30, 2015.
29	(2) The tax levied under chapter 212, Florida Statutes,
30	may not be collected by a small business during the period from
31	12:00 a.m. on November 28, 2015, through 11:59 p.m. on November
32	28, 2015, on the sale at retail, as defined in s. 212.02 (14),
33	Florida Statutes, of any item or article of tangible personal
34	property, as defined in s. 212.02(19), Florida Statutes, having
35	a sales price of \$1,000 or less per item.
36	(3) The Department of Revenue may, and all conditions are
37	deemed to be met to, adopt emergency rules pursuant to ss.
38	120.536(1) and 120.54, Florida Statutes, to administer this
39	section.
40	Section 2. For the 2015-2016 fiscal year, the sum of
41	\$211,775 in nonrecurring funds from the General Revenue Fund is
42	appropriated to the Department of Revenue for the purpose of
43	implementing the provisions of this act.
44	Section 3. This act shall take effect July 1, 2015.
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