

# INTERIM UPDATE



FROM JANUARY 25, 2021

## LEGAL & JUDICIAL

### **SB 72 - Civil Liability for Damages Relating to COVID-19**

On Monday, January 25, [SB 72](#) by Senator Jeff Brandes (R-St. Petersburg) was heard by the Senate and was reported favorable with 7 yeas and 4 nays. **AIF's Senior Vice President of State and Federal Affairs, Brewster Bevis, spoke in support of this legislation.**

**AIF opposed all of the filed amendments due to the fact they undermined the underlying bill.**

The bill provides civil immunity from COVID-19 liability to businesses, educational institutions, religious institutions, governmental entities, and other covered entities that acted in good faith during the COVID-19 pandemic. The bill protects reasonably-acting entities and institutions so that they can predict their COVID-19-related litigation risks, remain viable, and continue to contribute to the state's well-being.

SB 72 will now go to the Senate Commerce and Tourism Committee.

**AIF supports legislation that protects the Florida business community from frivolous and costly litigation by plaintiffs suing to settle.**

## TAXATION

### **SB 50 - Relating to Sales and Use Tax**

On Monday, January 25, [SB 50](#) by Senator Joe Gruters (R-Sarasota) was heard by the Senate Commerce and Tourism Committee and was reported favorable with 11 yeas and 0 nays. AIF's Senior Vice President of State and Federal Affairs, Brewster Bevis, stood in support of this legislation.

Florida levies 6% sales and use tax on the sale or rental of most tangible personal property, admissions, transient rentals, rental of commercial real estate, and a limited number of services.

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The bill requires marketplace providers and out-of-state retailers with no physical presence in Florida (such as online retailers) to collect Florida's sales tax on sales of taxable items delivered to purchasers in Florida if the marketplace provider or out-of-state retailer makes a substantial number of sales into Florida. A substantial number of remote sales means conducting any number of taxable remote sales in an amount exceeding \$100,000 during the previous calendar year.

SB 50 will now go to the Senate Finance and Tax Committee.

**AIF supports legislation that provides a level playing field for Florida's brick and mortar stores and online retailers.**