



From October 9, 2015

## TAXATION

### **SB 198- Relating to Sales Tax Holiday**

On Monday, October 5th, **SB 198**, by **Senator Dorothy Hukill (R-Port Orange)** unanimously passed through the **Senate Commerce and Tourism Committee** with 6 yeas and 0 nays.

SB 198 establishes a 10-day sales tax holiday beginning August 5, 2016, and ending August 14, 2016. During the holiday, specific “back to school” purchases of clothing, school supplies, and personal computers are exempt from the state sales tax and county discretionary sales surtaxes. **AIF’s Vice President of State and Federal Affairs, Brewster Bevis, stood in support of this bill.**

SB 198 will now move to its second committee stop in the **Senate Finance and Tax Committee**.

**AIF SUPPORTS Sales Tax Holidays for school supplies. This tax holiday is a win-win for customers and the state as sales tend to increase more than they would without the tax holiday.**

### **SB 116- Relating to Tax on Sale, Use, and Other Transactions**

On Tuesday, October 6th, **SB 116**, relating to Tax on Sale, Use and Other Transactions, by **Senator Dorothy Hukill (R-Port Orange)** unanimously passed through the **Senate Community Affairs Committee** with 8 yeas and 0 nays.

SB 116 will reduce the tax imposed on rental or license fees charged for the use of commercial property from 6 percent to 5 percent. Since the enactment of the Florida Sales and Use Tax in 1949, this is the first time the Legislature has proposed a reduction of this tax. **AIF’s Vice President of State and Federal Affairs, Brewster Bevis, stood in support of this bill.**

This bill will now head to its second committee hearing in the **Senate Finance and Tax Committee**.

**AIF SUPPORTS an incremental reduction of tax imposed on rental or license fees charged for use of commercial real property. Florida is the only state that charges tax on the lease of commercial property and while this is a major part of the state’s tax revenues, it needs to be gradually reduced to make Florida more attractive to business.**

### **SB 76- Relating to Tax-exempt Income**

On Tuesday, October 6th, **SB 76**, relating to Tax-exempt Income, by **Senator Dorothy Hukill (R-Port Orange)** passed through the **Senate Banking and Insurance Committee** with 7 yeas and 2 nays.

SB 76 increases the amount on income that is exempt from the corporate income tax. In computing a taxpayer’s liability for tax under this code, the amount of income exempt from corporate income tax will be increased from \$50,000 to \$75,000. **AIF’s Vice President of State and Federal Affairs, Brewster Bevis, stood in support of this bill.**

The next hearing for SB 76 is in the **Senate Finance and Tax Committee**.

**AIF SUPPORTS Governor Scott’s proposed increase of the exempt income amount from the current \$50,000 to \$75,000. This is a great incentive for small businesses to expand in Florida and for companies looking to relocate here.**

## WORKFORCE

### **SB 186-Relating to Social Media Privacy**

On Monday, October 5th, **SB 186**, relating to Social Media Privacy, by **Senator Jeff Clemens (D- Lake Worth)** passed through the **Senate Commerce and Tourism Committee** with 5 yeas and 1 nay.

SB 186 seeks to prohibit an employer from requesting or requiring access to a social media account of an employee or prospective employee, prohibit an employer from taking retaliatory action against an employee because the employee has refused access to his or her social media account; and prohibit an employer from failing or refusing to hire a prospective employee as a result of the prospective employee's refusal of access to his or her social media account. **AIF's Vice President of State and Federal Affairs, Brewster Bevis, spoke in opposition of this bill.**

This bill will now be heard in the **Senate Judiciary Committee**.

**AIF OPPOSES social media privacy as employers can be held legally responsible for employee actions using these accounts and devices, because these devices are the employer's property. AIF believes this legislation would eliminate legitimate employer investigations and would assist in creating a "safe zone" for employees who want to steal extremely valuable IP assets of companies in our state by transferring them to the employee's personal social media or personal email account.**