



# FUBA

Florida United Businesses Association

# issues

## OUR BUSINESS IS SMALL BUSINESS

### AUGUST 2014

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#### **BACK-TO-SCHOOL SALES TAX HOLIDAY IS AUGUST 1<sup>st</sup> – AUGUST 3<sup>rd</sup>**

If your business sells books, clothing, footwear, certain accessories, school supplies, or personal computers in Florida, the upcoming Back-to-School Sales Tax Holiday may impact you. For 3 days in early August, these items will not be subject to state sales tax (if they meet certain price restrictions).

Here are some details about this year's tax-free shopping days:

- The tax-free days will run from 12:01 a.m. on Friday, August 1<sup>st</sup> through midnight on Sunday, August 3<sup>rd</sup>.
- Items that will be tax-free are:
  - Clothing and footwear selling for \$100 or less
  - School supplies selling for \$15 or less
  - The first \$750 of the sales price of personal computers and certain computer-related accessories, if purchased for non-commercial home or personal use

Retailers are not required to keep additional or special records for the tax-free days. Sales of eligible items that are sold tax-

free from August 1<sup>st</sup> through the 3<sup>rd</sup> should be reported as exempt sales on your sales tax return for that period. The Florida Department of Revenue has mailed a detailed Tax Information Publication to all active registered sales tax dealers explaining:

- A detailed list of items that are tax-free and which ones are taxable
- What to do when a product contains both exempt and taxable items
- How to deal with gift certificates
- How to handle exchanges of tax exempt purchases after the tax-free days are over
- How to do refunds during/ after the tax-free days
- How to handle coupons, rebates, discounts, rain checks and layaways

If you would like a copy of the Department's Taxpayer Information Publication on the Back-to-School Sales Tax Holiday or a list of all items that will be tax-exempt during the holiday, please visit the FUBA website at **FUBA.org** and look under the *Small Business Alert* section on the left-hand side.

If you are a retail business and have questions about the Back-to-School Sales

Tax Holiday, you can call the Department of Revenue's toll-free Taxpayer Services line at 800-352-3671 or visit their website at [myflorida.com/dor](http://myflorida.com/dor).

## **NEW "WASH YOUR HANDS" POSTER AVAILABLE FROM FUBA**

As a service to our members in the restaurant industry, FUBA publishes an 8 ½ x 11" poster reminding employees to wash their hands before leaving the restroom. While this poster is not required by state law, it is a good idea to remind all employees about proper hand washing to prevent food-borne illnesses.

This poster is available at no charge to FUBA members, even businesses that are not restaurants but who just want to remind anyone using their restroom facilities about the importance of washing their hands.

To request a "Wash Your Hands" poster, please email us at [FUBA@fuba.org](mailto:FUBA@fuba.org) and provide us with your FUBA member number, business name, contact person's name and mailing address.

## **A HEALTHY FLORIDA WORKS**

Small businesses are the backbone of our state's economy. Issues that affect small businesses across Florida make a big impact on our state as a whole.

Health care coverage is one of those issues. That's why FUBA has joined with A Healthy Florida Works – a coalition of business owners, business associations, community leaders and individuals who all believe extending health care coverage to nearly one million working Floridians is not only the right thing to do for businesses, but the right thing to do for our state.

Employers want their employees to be healthy. And many of Florida's uninsured

are working people. When sick or injured employees don't go to the doctor because they can't afford it, they risk longer recovery times and potential complications, which mean more time off the job. Extending health care coverage in Florida would help these employees get treatment as soon as possible, and also help manage chronic conditions, such as diabetes. Better access to care means happy, healthy, productive and, hopefully, long-term employees.

One of the ways to allow our state to cover more people and benefit our businesses at the same time is to make use of billions of dollars in available federal funding that will allow the state to provide health care coverage to nearly one million Floridians.

As the state's Small Business Watchdog, FUBA supports the use of these federal funds to provide more Floridians health care coverage because it is good for Florida's small business community and will assist our members who already pay the cost of health care coverage each year.

We need more Florida small business owners to stand up and speak out on the need for health care coverage extension. Please consider joining with A Healthy Florida Works and adding your voice to the conversation. Take a few moments to learn more about the coalition by visiting the coalition website, [AHealthyFloridaWorks.com](http://AHealthyFloridaWorks.com). Membership is free and joining is easy. Just adding your company's name to the growing list of members is a huge help. A Healthy Florida Works would love to have you stand with fellow small business owners in Florida and share your point of view on how extending health care coverage in Florida can assist your business.

Have questions? Send them to [team@ahhealthyfloridaworks.com](mailto:team@ahhealthyfloridaworks.com).