



FUBA
FLORIDA UNITED BUSINESSES ASSOCIATION

ISSUES

OUR BUSINESS IS SMALL BUSINESS

JUNE 2017

Volume XXVII, No. 6

SALES TAX HOLIDAY JUNE 2 – 4 FOR HURRICANE SUPPLIES

If your business sells items like batteries, flashlights, generators, or coolers, you need to be aware of the upcoming Disaster Preparedness Sales Tax Holiday. For 3 days in early June, certain items will be exempt from the state sales tax if they meet certain price restrictions.

All day June 2nd through June 4th, the sale of the following items will be exempt from the state sales tax:

- **Selling for \$10 or less:**
Reusable ice packs
- **Selling for \$20 or less:**
Any portable self-powered light source (powered by battery, solar, hand-crank or gas), such as flashlights, lanterns and candles
- **Selling for \$25 or less:**
Any gas or diesel fuel container, including LP gas and kerosene containers
- **Selling for \$30 or less:**
 - Batteries (excluding car and boat), including rechargeable batteries (sizes AA-cell, C-cell, D-cell, 6-volt, and 9-volt)
 - Coolers and ice chests (food storage; nonelectrical)
- **Selling for \$50 or less:**
Tarps, visqueen or plastic sheeting, ground anchor systems, tie-down kits, bungee cords, ratchet straps, two-way or

weather band radios powered by battery, solar or hand-crank

- **Selling for \$750 or less:**
Portable generators used to provide light or communications, or to preserve food in the event of a power outage
- **First-aid kits (always exempt)**

The Florida Department of Revenue has published a Taxpayer Information Publication that contains the above list and answers commonly-asked questions about this tax-free holiday. A copy is available from our website at **FUBA.org** by clicking on the blue "Alert" box at the top right-hand of the home page. If you have questions, you can call the Department of Revenue's toll-free Taxpayer Services line at 800-352-3671.

ARE YOU HIRING TEENAGERS FOR THE SUMMER?

If you have teenagers under the age of 18 working at your business this summer (or at any time during the year), you need to be aware of the state and federal laws regulating the types of jobs they can do, their minimum pay rate, their required number of breaks, and the number of hours they can work.

Minimum Wage:

- The current minimum wage in Florida is \$8.10 an hour.
- Tipped employees like food servers must be paid a direct cash wage of at least \$5.08 an

hour, in addition to the tips they receive. If the combination of an employee's tips and the direct cash wage of \$5.08 an hour does not equal the minimum wage of \$8.10 an hour, you are responsible for paying them the difference.

Age Requirements:

- With certain exceptions, teenagers must be at least 14 years old to work in Florida.
- Teenagers under 18 cannot drive automobiles as part of their job. The only exception is for 17-year-olds, who may drive cars and small trucks during daylight hours and only under very limited circumstances.

During the summer, 14 and 15-year-olds:

- Can work up to 8 hours a day but no more than than 40 hours per week.
- Can work between 7 a.m. and 9 p.m.
- Must be given a 30-minute, uninterrupted break after 4 consecutive hours of work. The break can be unpaid.
- Can work in most office jobs and retail and food service establishments, but may not sell, prepare or serve alcoholic beverages, nor may they work in any workplace where goods of any kind are manufactured or processed.
- May operate most office machines and certain equipment in restaurants, such as dishwashers, toasters, milk shake blenders, and coffee grinders.
- Cannot operate most power-driven machinery, including lawnmowers, lawn trimmers, and weed cutters.

During the summer, 16 and 17-year-olds:

- Have no limit on the number of hours they may work each day and each week. But if they work more than 40 hours in a work week, they must receive overtime pay.
- Have no limit on the time of day they may work.

- Can work only 6 consecutive days per work week.
- Must be given a 30-minute, uninterrupted break after 4 consecutive hours of work. The break can be unpaid.
- Cannot sell, prepare, or serve alcoholic beverages.
- Cannot drive automobiles as part of their job. [There is a limited exception for 17-year-olds; see "Age Requirements" above.]
- Cannot perform electrical work, work in or around toxic substances or pesticides, or use power-driven bakery machines or meat slicers.

Roofing Prohibited:

Employees under 18 years of age cannot work in roofing occupations or work on or near a roof. This includes all work performed in connection with the installation of roofs, as well as any work on the ground related to roofing operations. Minors are also prohibited from working near a roof doing things like gutter and downspout work; installing/servicing TV, cable, or satellite equipment; or installing/servicing HVAC equipment attached to roofs.

Required Records:

If your business hires an employee under the age of 18, you are required to post a Child Labor poster. FUBA can provide you with this poster at no charge. To request a poster, please email us at **FUBA@fuba.org** and include your FUBA member number, business name, mailing address and contact name.

You are also required to keep records to prove the age of all minors you hire by keeping a copy of one of the following:

- The minor's birth certificate.
- The minor's driver's license.
- An age certificate issued by the School Board.
- The minor's passport or visa.