

**JUNE 2005**

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## **MINIMUM WAGE UPDATE**

If you have been reading this newsletter the past few months, you know that Florida has a new minimum wage of \$6.15 per hour, which started May 2, 2005. Any employee that was entitled to the federal minimum wage of \$5.15 an hour must now be paid at least \$6.15 an hour for all hours worked in Florida.

During the legislative session that just ended in early May, Florida lawmakers were considering a bill that would have provided some details on the new minimum wage. The bill had 2 important features: (1) it would have required the state to notify employers when the minimum wage goes up each January and (2) it would have allowed an employer to pay any back wages due to an employee in lieu of going to court.

Unfortunately, this bill did not pass. [Please note: you must pay the new minimum wage, even though this bill did not pass.] Employers will have to be vigilant each fall to find out what the new minimum wage will be for the following calendar year. For FUBA members, we will publish the new minimum wage each fall in this newsletter to make sure you are in compliance.

As we have told you in past editions of this newsletter, a new poster is **not** required for the new minimum wage. However, you still need to post the **federal** minimum wage notice that is contained in the all-in-one poster FUBA gave you when you first joined, since that poster provides information on who receives the minimum wage (this is the one that has "\$5.15 an hour" in big print at the top).

Even though a new poster is not required, we are providing you with a notice on the new minimum wage as a benefit of your FUBA membership. The

enclosed poster explains the new minimum wage and is a good reminder to employers that it will be recalculated each September. Please remember: you are not required to display this poster; we are providing it for your convenience and information. You can choose to put it up or not. If you did not receive a minimum wage poster in this envelope, please call the FUBA offices at 800-262-4483.

## **SALES TAX HOLIDAY FOR HURRICANE SUPPLIES**

The Florida Legislature has approved a special sales tax holiday for hurricane supplies that begins June 1, 2005 and ends at midnight June 12, 2005. During this period, no sales tax or discretionary sales surtax (also called the local option sales tax, this is the amount of tax above 6% that your county charges) can be charged on certain items related to hurricane preparedness. Please note: this tax holiday is separate from the back-to-school sales tax holiday and does not apply to clothing, books, or school supplies. Florida lawmakers have approved a separate sales tax holiday for shoes, clothes, certain accessories and books for the last 9 days of July 2005. For more information on the back-to-school sales tax holiday, please see next month's newsletter.

The sales tax exemption applies to each eligible item, and there is no limit on how many someone can buy of each exempt item. This exemption does not apply to the leasing of a qualified item.

The following items are tax-free, as long as the items are in the price range specified in the list. If the sales price of an item exceeds the allowable threshold amount, the tax exemption does not apply.

Qualifying items selling for \$20 or less:

- Any portable self-powered light source
- Battery-powered flashlights
- Battery-powered lanterns
- Gas-powered lanterns
- Candles

Qualifying items selling for \$25 or less:

- Any gas or diesel fuel container

Qualifying items selling for \$30 or less:

- Batteries, including rechargeable ones (listed sizes **only**)
  - AA
  - C
  - D
  - 6-volt (excluding automobile and boat batteries)
  - 9-volt (excluding automobile and boat batteries)
- Coolers (for food storage; must be nonelectrical)
- Ice chests (for food storage; must be nonelectrical)
- First aid kits (first aid kits are always exempt from sales tax, regardless of the sales price)

Qualifying items selling for \$50 or less:

- Radios (self-powered or battery-powered)
- Two-way radios (self-powered or battery-powered)
- Weather band radios (self-powered or battery-powered)
- Tarps
- Flexible waterproof sheeting (visqueen)
- Ground anchor systems
- Tie-down kits

Qualifying items selling for \$750 or less:

- Portable generator that will be used to provide light or communications, or to preserve perishable food in the event of a power outage

Note: Battery-powered or gas-powered light sources and qualifying portable self-powered radios will qualify for the exemptions even though they may have electrical cords.

The Florida Department of Revenue has mailed all retailers a Tax Information Publication explaining the details on this sales tax holiday, including how to treat refunds, returns, gift certificates, and buy-one-get-one-free sales. If you did not receive one, please call the FUBA offices and we will fax you one.

## **ARE YOU HIRING TEENS FOR THE SUMMER?**

**Roofing prohibited:** If you are in the construction industry, please remember that **youth 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 or roofs, including related metal work on roofs of buildings or other structures. It also includes all jobs on the ground related to roofing operations such as roofing laborer, roofing helper, materials handlers, and tending a tar heater.

Also prohibited is work performed near a roof, including carpentry and metal work, alterations, additions, maintenance and repair (including painting and coating of existing roofs); the construction of the base of roofs, including trusses or joists; gutter and downspout work; the installation and servicing of TV, cable, or satellite equipment; and the installation and servicing of heating, ventilation and air conditioning equipment attached to roofs.

**Driving Prohibited:** Employees 16 years old and under may not drive as part of their jobs, even if they possess a valid state drivers license. Employees 17 years old may drive cars and small trucks as part of their jobs only in limited circumstances:

- The driving is limited to daylight hours;
- The 17-year-old has a valid state drivers license;
- The 17-year-old has successfully completed a state-approved driver education course and has no record of any moving violation;
- The car or truck is equipped with a seat belt and the employer has instructed the youth that the seat belt must be used when driving;
- The car or truck does not exceed 6,000 pounds; and
- Such driving is only occasional and incidental to the 17-year-old's job. She or he may not spend more than 1/3 of their workday and no more than 20% of a workweek driving.