



i s s u e s

OUR BUSINESS IS SMALL BUSINESS

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SALES TAX HOLIDAY FOR HURRICANE PREPAREDNESS MAY 31ST THROUGH JUNE 8TH

During the legislative Session that just ended, lawmakers approved a 9-day sales tax holiday for items that help Floridians prepare for hurricane season. If your business sells any of the items on the list below, the upcoming Sales Tax Holiday will impact your business.

The tax-free days run from 12:01 a.m. on Saturday, May 31st through midnight on Sunday, June 8th. Items that will be tax-free during this time are:

Selling for \$10 or less:

- Reusable ice packs

Selling for \$20 or less:

- Any portable self-powered light source
- Battery-powered flashlights and lanterns
- Gas-powered lanterns
- Tiki-type torches
- Candles

Selling for \$30 or less:

- Batteries (certain sizes only)
- Coolers and ice chests
- First-aid kits

Selling for \$50 or less:

- Tarps, visqueen, plastic sheeting and plastic drop cloths
- Ground anchor systems
- Tie-down kits
- Bungee cords
- Radios (self-powered or battery-powered)
- Weather band radios

Selling for \$750 or less:

- Portable generators

The Florida Department of Revenue has mailed a detailed Tax Information Publication to all retailers explaining:

- In detail, which items are tax-free
- What retailers should do when a product contains both taxable and tax-exempt items
- How retailers should handle returns and exchanges after the Sales Tax Holiday
- How retailers should handle gift cards,

as well as coupons, discounts and rebates

If you would like a copy of the Department of Revenue's Publication on the Hurricane Preparedness Sales Tax Holiday, please visit the FUBA website at **FUBA.org**. If you are a retail business and have questions about the 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 **www.myflorida.com/dor**.

LEGISLATIVE UPDATE

The 2014 Session of the Florida Legislature ended May 2, 2014. Here is an update on some of the business-related bills that were debated during the Session.

Employment Issues:

Senate Bill 456 and House Bill 385 would have increased the Florida minimum wage to \$10.10 an hour effective January 1, 2015. **These bills did not pass and will not become law.**

Senate Bill 234 and House Bill 505 would have prevented employers from considering a job applicant's criminal record. **These bills did not pass and will not become law.**

Unemployment Compensation:

Senate Bill 1056 and House Bill 251 would have allowed an employee to leave their job due to domestic violence and still qualify for unemployment benefits. **These bills did not pass and will not become law.**

Taxes:

Senate Bill 792 and House Bill 1015 set a back-to-school tax holiday for August 1st through August 3rd. During this time, clothing and bags under \$75, school supplies under \$15, and personal computers under \$750 will be sold tax-free. **These bills did pass and were signed into law by the Governor on May 14th.**

Restaurants:

Senate Bill 1080 and House Bill 1303 would have allowed restaurant inspectors to assign grades based on the results of an inspection, and restaurants that do not receive a passing grade would have to post a notice showing their score. **These bills did not pass and will not become law.**

Corporate Filing Fees:

Senate Bill 776 and House Bill 767 would have

created a sliding scale for the \$400 late fee imposed by the state on corporations and LLC's that file their Annual Report after the due date of May 1st. **These bills did not pass and will not become law.**

ARE YOU HIRING TEENS 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 and cannot do, their minimum pay rate, their required number of breaks, and the number of hours they can work.

Minimum Wage:

- The current minimum wage for Florida is \$7.93 an hour. [All employees, regardless of age, must be paid at least this minimum wage (unless they meet the requirements to be exempt from minimum wage).]
- Tipped employees like food servers must be paid a cash wage of at least \$4.91 an hour if you count their tips towards the required minimum wage. If an employee's tips combined with the direct cash wages do not equal the minimum wage of \$7.93 an hour, you are responsible for paying them the difference. [This requirement applies to all tipped employees, regardless of age.]

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.
- Can work no more 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.
- Cannot operate most power-driven machinery, including lawnmowers, lawn trimmers, and weed cutters.
- May operate most office machines and

certain equipment in restaurants, such as dishwashers, toasters, milk shake blenders, and coffee grinders.

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.
- Can work no more than 4 consecutive hours without a 30-minute, uninterrupted break. The break may 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.
- Cannot work in or around toxic substances or pesticides.
- Cannot 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, such as roofing laborer, roofing helper, materials handler, or tending a tar heater.

Minors are also prohibited from performing work near a roof, including carpentry and metal work; the construction of the base of roofs, 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.

Required Records:

If your business hires an employee under the age of 18, you are required to post a Child Labor Laws poster. If you do not have one of these posters and need one, we can provide you with one at no charge. To request a poster, please email us at fuba@fuba.org and include your business name, contact name and mailing address.

You are also required to keep records to prove the age of all minors you hire. To satisfy this requirement, you can do one of the following:

- Copy the minor's birth certificate.
- Copy the minor's driver's license.
- Get an age certificate issued by the School Board.
- Copy a passport or visa that lists the minor's date of birth.