

10-00495A-23

1                   A bill to be entitled  
2           An act relating to a virtual currency sales tax  
3           holiday; providing a sales tax exemption during a  
4           specified period for the retail sale of tangible  
5           personal property and services which is paid in  
6           virtual currency and is made within specified  
7           establishments; authorizing the Department of Revenue  
8           to adopt emergency rules; providing an effective date.

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10   Be It Enacted by the Legislature of the State of Florida:

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12           Section 1. Virtual currency; sales tax holiday.-

13           (1) The tax levied under chapter 212, Florida Statutes, may  
14 not be collected during the period of July 1, 2023, through June  
15 30, 2024, on the retail sale of tangible personal property or  
16 services which is taxable under that chapter if the sale is paid  
17 in virtual currency, as defined in s. 560.103, and is made  
18 within any of the following establishments in this state:

19           (a) A retail service station.

20           (b) A food service establishment permitted or licensed  
21 under chapter 500, Florida Statutes, or a public food service  
22 establishment licensed under chapter 509, Florida Statutes.

23           (c) A grocery store.

24           (d) A convenience store as defined in s. 500.03, Florida  
25 Statutes.

26           (e) A cosmetology salon or specialty salon licensed under  
27 chapter 477, Florida Statutes; a spa; or a barbershop as defined  
28 in s. 476.034, Florida Statutes.

29           (f) A bar or nightclub.

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30           (2) The Department of Revenue is authorized, and all  
31 conditions are deemed met, to adopt emergency rules pursuant to  
32 s. 120.54(4), Florida Statutes, for the purpose of implementing  
33 this section.

34           Section 2. This act shall take effect upon becoming a law.