

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION \_\_\_\_\_ (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

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1 Committee/Subcommittee hearing bill: Commerce Committee  
2 Representative Rodriguez, A. offered the following:

3  
4 **Amendment (with directory and title amendments)**

5 Remove lines 66-86 and insert:

6 (3) All manufacturers, importers, distributing agents,  
7 wholesale dealers, agents, or retail dealers shall maintain and  
8 keep for a period of 3 years at the place of business where any  
9 transaction takes place, such records of cigarettes received,  
10 sold, or delivered within the state as may be required by the  
11 division. Such records may be kept in an electronic or paper  
12 format. The division or its duly authorized representative is  
13 hereby authorized to examine the books, papers, invoices, and  
14 other records, the stock of cigarettes in and upon any premises  
15 where the same are placed, stored, and sold, and the equipment  
16 of any such manufacturers, importers, distributing agents,

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17 wholesale dealers, agents, or retail dealers, pertaining to the  
18 sale and delivery of cigarettes taxable under this part. To  
19 verify the accuracy of the tax imposed and assessed by this  
20 part, each person is hereby directed and required to give to the  
21 division or its duly authorized representatives the means,  
22 facilities, and opportunity for such examinations as are herein  
23 provided for and required.

24 Section 2. Subsection (1) of section 210.55, Florida  
25 Statutes, is amended to read:

26 210.55 Distributors; monthly returns.-

27 (1) On or before the 10th of each month, every taxpayer  
28 with a place of business in this state shall file a full and  
29 complete report ~~return~~ with the division showing the tobacco  
30 products taxable price of each tobacco product brought or caused  
31 to be brought into this state for sale, or made, manufactured,  
32 or fabricated in this state for sale in this state, during the  
33 preceding month. Every taxpayer outside this state shall file a  
34 full and complete report with the division through the  
35 division's electronic data submission system ~~return~~ showing the  
36 quantity and taxable price of each tobacco product shipped or  
37 transported to retailers in this state, to be sold by those  
38 retailers, during the preceding month. Reports must ~~Returns~~  
39 ~~shall~~ be made upon forms furnished and prescribed by the  
40 division and must ~~shall~~ contain any other information that the  
41 division requires. Each report must ~~return shall~~ be accompanied

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42 by a remittance for the full tax liability shown and be filed  
43 with the division through the division's electronic data  
44 submission system.

45 Section 3. Section 210.60, Florida Statutes, is amended to  
46 read:

47 210.60 Books, records, and invoices to be kept and  
48 preserved; inspection by agents of division.—Every distributor  
49 shall keep in each licensed place of business complete and  
50 accurate records for that place of business, including itemized  
51 invoices of tobacco products held, purchased, manufactured,  
52 brought in or caused to be brought in from without the state, or  
53 shipped or transported to retailers in this state, and of all  
54 sales of tobacco products made, except sales to an ultimate  
55 consumer. Such records shall show the names and addresses of  
56 purchasers and other pertinent papers and documents relating to  
57 the purchase, sale, or disposition of tobacco products. When a  
58 licensed distributor sells tobacco products exclusively to  
59 ultimate consumers at the addresses given in the license, no  
60 invoice of those sales shall be required, but itemized invoices  
61 shall be made of all tobacco products transferred to other  
62 retail outlets owned or controlled by that licensed distributor.  
63 All books, records and other papers, and other documents  
64 required by this section to be kept shall be preserved for a  
65 period of at least 3 years after the date of the documents, as  
66 aforesaid, or the date of the entries thereof appearing in the

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67 records, unless the division, in writing, authorizes their  
68 destruction or disposal at an earlier date. At any time during  
69 usual business hours, duly authorized agents or employees of the  
70 division may enter any place of business of a distributor and  
71 inspect the premises, the records required to be kept under this  
72 part, and the tobacco products contained therein to determine  
73 whether all the provisions of this part are being fully complied  
74 with. Refusal to permit such inspection by a duly authorized  
75 agent or employee of the division shall be grounds for  
76 revocation of the license. Every person who sells tobacco  
77 products to persons other than an ultimate consumer shall render  
78 with each sale an itemized invoice showing the seller's name and  
79 address, the purchaser's name and address, the date of sale, and  
80 all prices and discounts. The seller shall preserve legible  
81 copies of all such invoices for 3 years from the date of sale.  
82 Every retailer shall produce itemized invoices of all tobacco  
83 products purchased. The invoices shall show the name and address  
84 of the seller and the date of purchase. The retailer shall  
85 preserve a legible copy of each such invoice for 3 years from  
86 the date of purchase. Invoices shall be available for inspection  
87 by authorized agents or employees of the division at the  
88 retailer's place of business. Any records required by this  
89 section may be kept in an electronic or paper format.

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92 **D I R E C T O R Y A M E N D M E N T**

93 Remove lines 49-50 and insert:

94 Section 1. Subsections (2) and (3) of section 210.09,  
95 Florida Statutes, are amended to read:

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98 **T I T L E A M E N D M E N T**

99 Remove lines 4-11 and insert:

100 requiring that certain reports relating to the  
101 transportation or possession of cigarettes be filed  
102 with the Division of Alcoholic Beverages and Tobacco  
103 through the division's electronic data submission  
104 system; authorizing certain records to be kept in an  
105 electronic or paper format; amending s. 210.55, F.S.;  
106 requiring that certain entities file reports, rather  
107 than returns, relating to tobacco products with the  
108 division; providing requirements for such reports;  
109 amending s. 210.60, F.S.; authorizing certain records  
110 to be kept in an electronic or paper format; amending  
111 s.