

By Senator Cowin

11-1033-98

1 A bill to be entitled
2 An act relating to the surcharge on the sale of
3 alcoholic beverages for consumption on the
4 premises; providing legislative intent with
5 respect to encouraging the employment of
6 participants in the WAGES program; requiring
7 the Office of Tourism, Trade, and Economic
8 Development to certify to the President of the
9 Senate and the Speaker of the House of
10 Representatives the amount of taxes and the
11 economic benefit generated by the restaurant
12 industry from employing WAGES participants and
13 to add that amount to the total amount of
14 certain beverage taxes and penalties paid
15 during a specified calendar year; providing for
16 the repeal of s. 561.501, F.S., relating to the
17 surcharge on the sale of alcoholic beverages,
18 if the total amount of the surcharge exceeds a
19 specified figure; providing an effective date.

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

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23 Section 1. The Legislature recognizes that the
24 restaurant industry is uniquely qualified to provide
25 employment opportunities for a significant number of WAGES
26 participants. Therefore, it is the intent of the Legislature
27 to encourage employment of WAGES participants by the
28 restaurant industry. By March 1, 1999, the Office of Tourism,
29 Trade, and Economic Development shall certify to the President
30 of the Senate and the Speaker of the House of Representatives
31 the amount of taxes and the dollar value of economic benefits

1 generated by the restaurant industry from the employment of
2 participants in the WAGES program during the 1998 calendar
3 year. The total of the amount of taxes and the dollar value of
4 economic benefits reported to the President of the Senate and
5 the Speaker of the House of Representatives shall be added to
6 the amount of taxes paid during the 1998 calendar year under
7 sections 563.05, 564.06, and 565.12, Florida Statutes, and
8 payments made to the state under section 561.54, Florida
9 Statutes. If the total of these amounts is greater than \$535
10 million, effective July 1, 1999, section 561.501, Florida
11 Statutes, is repealed.

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

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16 SENATE SUMMARY

17 Requires that the Office of Tourism, Trade, and Economic
18 Development certify to the President of the Senate and
19 the Speaker of the House of Representatives the amount of
20 taxes and the economic benefit generated by the
21 restaurant industry from employing participants in the
22 WAGES program and add that amount to the total amount of
23 certain beverage taxes and penalties paid during the 1998
24 calendar year. Provides that if such total amount exceeds
25 \$535 million, s. 561.501, F.S., relating to the surcharge
26 on the sale of alcoholic beverages for consumption on the
27 premises, is repealed effective July 1, 1999.
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