

By Representative D. Prewitt

1 A bill to be entitled
2 An act relating to alcoholic beverage taxes;
3 amending s. 561.501, F.S.; exempting from the
4 surcharge on the sale of alcoholic beverages
5 for consumption on the premises specified
6 tax-exempt organizations which are licensed
7 vendors, including religious, charitable,
8 scientific, literary, educational, and similar
9 organizations, civic organizations, employees'
10 associations, clubs, fraternal benefit
11 societies, fraternal lodges, and armed forces
12 and veterans' organizations; providing an
13 effective date.

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

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17 Section 1. Subsection (1) of section 561.501, Florida
18 Statutes, is amended to read:

19 561.501 Surcharge on sale of alcoholic beverages for
20 consumption on the premises; penalty.--

21 (1) Notwithstanding s. 561.50 or any other provision
22 of the Beverage Law, a surcharge of 10 cents is imposed upon
23 each ounce of liquor and each 4 ounces of wine, a surcharge of
24 6 cents is imposed on each 12 ounces of cider, and a surcharge
25 of 4 cents is imposed on each 12 ounces of beer sold at retail
26 for consumption on premises licensed by the division as an
27 alcoholic beverage vendor. However, the surcharge imposed by
28 this section does not apply if the licensed vendor is an
29 organization which is exempt from federal income taxation
30 pursuant to 26 U.S.C. s. 501(c)(3), (4), (7), (8), (10), or
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