

By Representative Minton

1                                   A bill to be entitled  
2           An act relating to alcoholic beverages;  
3           amending s. 561.501, F.S.; providing an  
4           exemption from the alcoholic beverage surcharge  
5           to certain nonprofit and veterans'  
6           organizations; providing an effective date.

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

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

12           561.501 Surcharge on sale of alcoholic beverages for  
13 consumption on the premises; penalty.--

14           (1) Notwithstanding s. 561.50 or any other provision  
15 of the Beverage Law, a surcharge of 6.67 cents is imposed upon  
16 each ounce of liquor and each 4 ounces of wine, a surcharge of  
17 4 cents is imposed on each 12 ounces of cider, and a surcharge  
18 of 2.67 cents is imposed on each 12 ounces of beer sold at  
19 retail for consumption on premises licensed by the division as  
20 an alcoholic beverage vendor. However, the surcharges imposed  
21 under this subsection need not be paid upon such beverages  
22 when they are sold by an organization that is licensed by the  
23 division under s. 565.02(4) or s. 561.422 as an alcoholic  
24 beverage vendor and that is determined by the Internal Revenue  
25 Service to be currently exempt from federal income tax under  
26 s. 501(c)(3) or (19) of the Internal Revenue Code of 1986, as  
27 amended.

28           Section 2. This act shall take effect July 1, 2000.  
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SENATE SUMMARY

Provides an exemption from the alcoholic beverage surcharge to certain nonprofit and veterans' organizations.