

By Senator Geller

29-262-00

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

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

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

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

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

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

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

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

\*\*\*\*\*

SENATE SUMMARY

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