

By Senators Latvala, Hargrett, Sullivan, Brown-Waite, Clary, Casas, Saunders and Kirkpatrick

19-264B-00

1 A bill to be entitled
 2 An act relating to alcoholic beverages;
 3 amending s. 561.501, F.S.; reducing the
 4 surcharges on liquor, wine, cider, and beer
 5 sold for consumption on the premises; providing
 6 an exemption from the surcharge to certain
 7 nonprofit organizations; amending s. 561.121,
 8 F.S.; increasing the portion of the surcharge
 9 which is transferred to the Children and
 10 Adolescents Substance Abuse Trust Fund;
 11 providing for the future repeal of s. 561.501,
 12 F.S., which imposes surcharges on alcoholic
 13 beverages sold for consumption on the premises;
 14 providing an effective date.

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

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

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

22 (1) Notwithstanding s. 561.50 or any other provision
 23 of the Beverage Law, a surcharge of 3.34 ~~6.67~~ cents is imposed
 24 upon each ounce of liquor and each 4 ounces of wine, a
 25 surcharge of 2 ~~4~~ cents is imposed on each 12 ounces of cider,
 26 and a surcharge of 1.34 ~~2.67~~ cents is imposed on each 12
 27 ounces of beer sold at retail for consumption on premises
 28 licensed by the division as an alcoholic beverage vendor.
 29 However, the surcharges imposed under this subsection need not
 30 be paid upon such beverages when they are sold by an
 31 organization that is licensed by the division under s.

1 565.02(4) or s. 561.422 as an alcoholic beverage vendor and
2 that is determined by the Internal Revenue Service to be
3 currently exempt from federal income tax under s. 501(c)(3),
4 (4), (5), (6), (7), or (8) of the Internal Revenue Code of
5 1986, as amended.

6 Section 2. Subsection (4) of section 561.121, Florida
7 Statutes, is amended to read:

8 561.121 Deposit of revenue.--

9 (4) State funds collected pursuant to s. 561.501 shall
10 be paid into the State Treasury and credited to the following
11 accounts:

12 (a) Twenty-seven and two-tenths ~~Thirteen and~~
13 ~~six-tenths~~ percent of the surcharge on the sale of alcoholic
14 beverages for consumption on premises shall be transferred to
15 the Children and Adolescents Substance Abuse Trust Fund, which
16 shall remain with the Department of Children and Family
17 Services for the purpose of funding programs directed at
18 reducing and eliminating substance abuse problems among
19 children and adolescents.

20 (b) The remainder of collections shall be credited to
21 the General Revenue Fund.

22 Section 3. Effective September 1, 2001, section
23 561.501, Florida Statutes, is repealed.

24 Section 4. This act shall take effect September 1,
25 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

Reduces the surcharges on liquor, wine, cider, and beer sold for consumption on the premises. Provides an exemption from the surcharge to certain nonprofit organizations. Increases the portion of the surcharge which is transferred to the Children and Adolescents Substance Abuse Trust Fund. Provides for the future repeal of the surcharges on alcoholic beverages sold for consumption on the premises.