

By the Committees on Regulated Industries, Fiscal Resource and Senators Latvala, Geller, Hargrett, Sullivan, Brown-Waite, Clary, Casas, Saunders, Kirkpatrick and Sebesta

315-1751A-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 an effective date.

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

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

17 561.501 Surcharge on sale of alcoholic beverages for
 18 consumption on the premises; penalty.--

19 (1) Notwithstanding s. 561.50 or any other provision
 20 of the Beverage Law, a surcharge of 3.34 ~~6.67~~ cents is imposed
 21 upon each ounce of liquor and each 4 ounces of wine, a
 22 surcharge of 2 ~~4~~ cents is imposed on each 12 ounces of cider,
 23 and a surcharge of 1.34 ~~2.67~~ cents is imposed on each 12
 24 ounces of beer sold at retail for consumption on premises
 25 licensed by the division as an alcoholic beverage vendor.
 26 However, the surcharges imposed under this subsection need not
 27 be paid upon such beverages when they are sold by an
 28 organization that is licensed by the division under s.
 29 565.02(4) or s. 561.422 as an alcoholic beverage vendor and
 30 that is determined by the Internal Revenue Service to be
 31 currently exempt from federal income tax under s. 501(c)(3),

1 (4), (5), (6), (7), (8), or (19) of the Internal Revenue Code
2 of 1986, as amended.

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

5 561.121 Deposit of revenue.--

6 (4) State funds collected pursuant to s. 561.501 shall
7 be paid into the State Treasury and credited to the following
8 accounts:

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

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

19 Section 3. This act shall take effect September 1,
20 2000.

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22 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
23 COMMITTEE SUBSTITUTE FOR
24 CS/SB 770 and SB 286

25 The Committee Substitute for CS/SB 770 and SB 286 adds
26 veterans' posts or organizations to the list of nonprofit
27 organizations that are exempted from collecting and remitting
28 the alcoholic beverage surcharge.
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