

By Senator Laurent

17-1245-01

1                                   A bill to be entitled  
2           An act relating to alcoholic beverages;  
3           creating s. 561.585, F.S.; providing for the  
4           direct shipment of wine from out of state to  
5           charitable organizations; providing an  
6           excise-tax exemption; amending s. 562.15, F.S.;  
7           providing that it is lawful to possess a  
8           specified amount of wine shipped from another  
9           state if purchased in compliance with that  
10          state's laws; providing an effective date.

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

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14           Section 1. Section 561.585, Florida Statutes, is  
15 created to read:

16           561.585 Direct shipment of wine.--Notwithstanding any  
17 other provision of the Beverage Law to the contrary, any  
18 charitable organization may receive wine directly from an  
19 out-of-state shipper for purposes of fundraising if all  
20 proceeds and profits are deposited with the organization. Any  
21 such wine is exempt from the excise tax imposed by s. 564.06.  
22 Any bottles of wine which are not sold at the fundraising  
23 event must be returned to the out-of-state shipper. For  
24 purposes of this section, the term "charitable organization"  
25 means an organization that holds a current tax exemption from  
26 the federal income tax under s. 501(c)(3) of the Internal  
27 Revenue Code, as amended, and that is exempt from the sales  
28 and use taxes imposed by chapter 212.

29           Section 2. Section 562.15, Florida Statutes, is  
30 amended to read:

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1           562.15 Unlawful possession; unpaid taxes;  
2 exemptions.--It is unlawful for any person to own or possess  
3 within this state any alcoholic beverage, unless full  
4 compliance has been had with the pertinent provisions of the  
5 Beverage Law as to payment of excise taxes on beverages of  
6 like alcohol content. However, this section does ~~shall~~ not  
7 apply:

8           (1) To manufacturers or distributors licensed under  
9 the Beverage Law, to state bonded warehouses, or to common  
10 carriers; or

11           (2) To persons possessing not in excess of 1 gallon of  
12 such beverages if the beverage has ~~shall have~~ been purchased  
13 by the ~~said~~ possessor outside ~~of~~ the state in accordance with  
14 the laws of the place where purchased and has ~~shall have~~ been  
15 brought into this state by the ~~said~~ possessor. The possessor  
16 of such beverage bears the burden of proof that such beverages  
17 were purchased outside the state and in accordance with the  
18 laws of the place where purchased ~~shall in all cases be upon~~  
19 ~~the possessor of such beverages.~~

20           (3) To persons possessing not in excess of 24 bottles  
21 of wine as defined in s. 564.01 if the wine has been purchased  
22 by the possessor outside the state in accordance with the laws  
23 of the place where purchased and has been brought, shipped, or  
24 caused to be shipped into this state by the possessor. The  
25 possessor of the wine bears the burden of proof that the wine  
26 was purchased outside the state and in accordance with the  
27 laws of the place where purchased.

28           Section 3. This act shall take effect upon becoming a  
29 law.

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SENATE SUMMARY

Allows the direct shipment of wine from another state to charitable organizations for the purpose of fundraising. Provides an excise-tax exemption. Makes it lawful to possess a specified amount of wine shipped from another state if purchased in compliance with that state's laws.