

By Senator Miller

21-265-01

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 surcharge on alcoholic
5 beverages for specified nonprofit
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 3.34 cents is imposed upon
16 each ounce of liquor and each 4 ounces of wine, a surcharge of
17 2 cents is imposed on each 12 ounces of cider, and a surcharge
18 of 1.34 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 a nonprofit ~~an~~ organization that is
23 licensed by the division ~~under s. 561.422 or s. 565.02(4)~~ as
24 an alcoholic beverage vendor and that is determined by the
25 Internal Revenue Service to be currently exempt from federal
26 income tax under s. 501(c)(2), (3), (4), (5), (6), (7), (8),
27 (10), or (19) of the Internal Revenue Code of 1986, as
28 amended.

29 Section 2. This act shall take effect upon becoming a
30 law.

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SENATE SUMMARY

Provides an exemption from the surcharge on alcoholic beverages sold at retail for consumption on the premises by specified licensed nonprofit organizations.