

By Representative Bense

1 A bill to be entitled
2 An act relating to the alcoholic beverage
3 surcharge; amending s. 561.501, F.S.; providing
4 that the surcharges on liquor, wine, cider, and
5 beer sold for consumption on the premises shall
6 not be imposed beginning July 1, 2001;
7 repealing s. 561.501, F.S.; removing provisions
8 relating to imposition, administration, and
9 enforcement of such surcharges, effective July
10 1, 2004; amending s. 561.025, F.S.; removing
11 the prohibition against deposit of surcharge
12 revenues in the Alcoholic Beverage and Tobacco
13 Trust Fund; amending s. 561.121, F.S., and
14 repealing subsection (4) thereof; removing
15 provisions relating to transfer of a portion of
16 surtax revenues to the Children and Adolescents
17 Substance Abuse Trust Fund, and the remainder
18 to the General Revenue Fund, and providing for
19 deposit of a portion of the excise taxes on
20 malt beverages, wines and other beverages, and
21 liquors in said trust fund; providing effective
22 dates.

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

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26 Section 1. Section 561.501, Florida Statutes, is
27 amended to read:

28 561.501 Surcharge on sale of alcoholic beverages for
29 consumption on the premises; expiration; penalty.--

30 (1) Notwithstanding s. 561.50 or any other provision
31 of the Beverage Law, until July 1, 2001,a surcharge of 3.34

1 cents is imposed upon each ounce of liquor and each 4 ounces
2 of wine, a surcharge of 2 cents is imposed on each 12 ounces
3 of cider, and a surcharge of 1.34 cents is imposed on each 12
4 ounces of beer sold at retail for consumption on premises
5 licensed by the division as an alcoholic beverage vendor.
6 However, the surcharges imposed under this subsection need not
7 be paid upon such beverages when they are sold by an
8 organization that is licensed by the division under s. 561.422
9 or s. 565.02(4) as an alcoholic beverage vendor and that is
10 determined by the Internal Revenue Service to be currently
11 exempt from federal income tax under s. 501(c)(3), (4), (5),
12 (6), (7), (8), or (19) of the Internal Revenue Code of 1986,
13 as amended. Beginning July 1, 2001, the surcharges provided by
14 this subsection shall no longer be imposed.

15 (2) The vendor shall report and remit payments to the
16 division each month by the 15th of the month following the
17 month in which the surcharges are imposed. For purposes of
18 compensating the retailer for the keeping of prescribed
19 records and the proper accounting and remitting of surcharges
20 imposed under this section, the retailer shall be allowed to
21 deduct from the payment due the state 1 percent of the amount
22 of the surcharge due. Retail records shall be kept on the
23 quantities of all liquor, wine, and beer purchased,
24 inventories, and sales. However, a collection allowance is
25 not allowed on any collections that are not timely remitted.
26 If by the 20th of the month following the month in which the
27 surcharges are imposed, reports and remittances are not made,
28 the division shall assess a late penalty in the amount of 10
29 percent of the amount due per month for each 30 days, or
30 fraction thereof, after the 20th of the month, not to exceed a
31 total penalty of 50 percent, in the aggregate, of any unpaid

1 surcharges. The division shall establish, by rule, the
2 required reporting, collection, and accounting procedures.
3 Records must be maintained for 3 years. Failure to accurately
4 and timely remit surcharges imposed under this section is a
5 violation of the Beverage Law.

6 (3)(a) The division may compromise a taxpayer's
7 liability for the surcharge imposed by this section upon the
8 grounds of doubt as to liability for or collectibility of such
9 tax. A taxpayer's liability for penalties as prescribed by
10 this section may be settled or compromised if the division
11 finds that the noncompliance is due to reasonable cause and
12 not to willful negligence, willful neglect, or fraud. The
13 division shall maintain records of all compromises, and the
14 records must state the basis for the compromise.

15 (b) The division may enter into agreements for
16 scheduling payments of taxes, interest, and penalties
17 prescribed in this section.

18 (c) The division shall establish by rule guidelines
19 and procedures for administering this section.

20 (4) If any vendor fails to remit the surcharge, or any
21 portion thereof, by the 20th of the month following the month
22 in which the surcharges are imposed, there shall be added to
23 the amount due interest at the rate of 1 percent per month of
24 the amount due from the date due until paid. Interest on the
25 delinquent tax shall be calculated beginning on the 21st day
26 of the month following the month for which the surcharge is
27 due.

28 (5) All penalties and interest imposed by this section
29 are payable to and collectible by the division in the same
30 manner as if they were a part of the tax imposed. The
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1 division may settle or compromise any such interest or penalty
2 under paragraph (3)(a).

3 Section 2. Effective July 1, 2004, section 561.501,
4 Florida Statutes, is repealed.

5 Section 3. Section 561.025, Florida Statutes, is
6 amended to read:

7 561.025 Alcoholic Beverage and Tobacco Trust
8 Fund.--There is created within the State Treasury the
9 Alcoholic Beverage and Tobacco Trust Fund. All funds collected
10 by the division under ss. 210.15, 210.40, or under s. 569.003
11 and the Beverage Law with the exception of state funds
12 collected pursuant to ss. ~~561.501~~, 563.05, 564.06, and 565.12
13 shall be deposited in the State Treasury to the credit of the
14 trust fund, notwithstanding any other provision of law to the
15 contrary. Moneys deposited to the credit of the trust fund
16 shall be used to operate the division and to provide a
17 proportionate share of the operation of the office of the
18 secretary and the Division of Administration of the Department
19 of Business and Professional Regulation; except that:

20 (1) The revenue transfer provisions of ss. 561.32 and
21 561.342(1) and (2) shall continue in full force and effect,
22 and the division shall cause such revenue to be returned to
23 the municipality or county in the manner provided for in s.
24 561.32 or s. 561.342(1) and (2); and

25 (2) Ten percent of the revenues derived from retail
26 tobacco products dealer permit fees collected under s. 569.003
27 shall be transferred to the Department of Education to provide
28 for teacher training and for research and evaluation to reduce
29 and prevent the use of tobacco products by children.

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1 Section 4. Subsection (4) of section 561.121, Florida
2 Statutes, is repealed, and subsection (1) of said section is
3 amended to read:

4 561.121 Deposit of revenue.--

5 (1) All state funds collected pursuant to ss. 563.05,
6 564.06, and 565.12 shall be paid into the State Treasury and
7 disbursed in the following manner:

8 (a) Two percent of monthly collections of the excise
9 taxes on alcoholic beverages established in ss. 563.05,
10 564.06, and 565.12 shall be deposited into the Alcoholic
11 Beverage and Tobacco Trust Fund to meet the division's
12 appropriation for the state fiscal year.

13 (b) Ten million dollars annually shall be deposited
14 into the Children and Adolescents Substance Abuse Trust Fund,
15 which shall remain with the Department of Children and Family
16 Services for the purpose of funding programs directed at
17 reducing and eliminating substance abuse problems among
18 children and adolescents.

19 (c)~~(b)~~ The remainder of collection shall be credited
20 to the General Revenue Fund.

21 Section 5. Except as otherwise provided herein, this
22 act shall take effect July 1, 2001.

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24 HOUSE SUMMARY

25 Provides that the surcharges on liquor, wine, cider, and
26 beer sold for consumption on the premises shall not be
27 imposed beginning July 1, 2001, and retains provisions
28 relating to administration and enforcement of such
29 surcharges until July 1, 2004. Provides for deposit of a
30 portion of the excise taxes on malt beverages, wines and
31 other beverages, and liquors in the Children and
Adolescents Substance Abuse Trust Fund; present law
provides for deposit of a portion of surcharge revenues
in the trust fund.