

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Heyman offered the following:

Amendment (with title amendment)

On page 49, between lines 23 and 24 of the bill

insert:

Section 32. Effective January 1, 2002, subsections (1) through (5) of section 210.02, Florida Statutes, are amended to read:

210.02 Cigarette tax imposed; collection.--

(1) An excise or privilege tax, in addition to all other taxes of every kind imposed by law, is imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution, and use of cigarettes in this state, in the following amounts, except as hereinafter otherwise provided, for cigarettes of standard dimensions:

(a) Upon all cigarettes weighing not more than 3 pounds per thousand, 29.5 ~~16.95~~ mills on each cigarette.

(b) Upon all cigarettes weighing more than 3 pounds per thousand and not more than 6 inches long, 58.9 ~~33.9~~ mills on each cigarette.

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1 (c) Upon all cigarettes weighing more than 3 pounds
2 per thousand and more than 6 inches long, 117.8 ~~67.8~~ mills on
3 each cigarette.

4 (2) The description of cigarettes contained in
5 paragraphs (a), (b), and (c) of subsection (1) are hereby
6 declared to be standard as to dimensions for taxing purposes
7 as provided in this law and should any cigarette be received,
8 purchased, possessed, sold, offered for sale, given away, or
9 used of a size other than of standard dimensions, the same
10 shall be taxed at the rate of 2.45 ~~1.41~~ cents on each such
11 cigarette.

12 (3) When cigarettes as described in paragraph (1)(a)
13 are packed in varying quantities of 20 cigarettes or less,
14 except manufacturer's free samples authorized under s.
15 210.04(9), the following rate shall govern:

16 (a) Packages containing 10 cigarettes or less require
17 a ~~16.95-cent~~ tax of 29.45 cents per package.

18 (b) Packages containing more than 10 but not more than
19 20 cigarettes require a ~~33.9-cent~~ tax of 58.9 cents per
20 package.

21 (4) When cigarettes as described in paragraph (1)(b)
22 are packed in varying quantities of 20 cigarettes or less,
23 except manufacturer's free samples authorized under s.
24 210.04(9), the following rates shall govern:

25 (a) Packages containing 10 cigarettes or less require
26 a ~~33.9-cent~~ tax of 58.9 cents per package.

27 (b) Packages containing more than 10 but not more than
28 20 cigarettes require a ~~67.8-cent~~ tax of \$1.178 per package.

29 (5) When cigarettes as described in paragraph (1)(c)
30 are packed in varying quantities of 20 cigarettes or less,
31 except manufacturer's free samples authorized under s.

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1 210.04(9), the following rates shall govern:

2 (a) Packages containing 10 cigarettes or less require
3 a ~~67.8-cent~~ tax of \$1.178 per package.

4 (b) Packages containing more than 10 but not more than
5 20 cigarettes require a ~~135.6-cent~~ tax of \$2.356 per package.

6 Section 33. Effective January 1, 2002, paragraph (a)
7 of subsection (2) of section 210.20, Florida Statutes, is
8 amended to read:

9 210.20 Employees and assistants; distribution of
10 funds.--

11 (2) As collections are received by the division from
12 such cigarette taxes, it shall pay the same into a trust fund
13 in the State Treasury designated "Cigarette Tax Collection
14 Trust Fund" which shall be paid and distributed as follows:

15 (a) The division shall from month to month certify to
16 the Comptroller the amount derived from the cigarette tax
17 imposed by s. 210.02, less the service charges provided for in
18 s. 215.20 and less 0.52 ~~0.9~~ percent of the amount derived from
19 the cigarette tax imposed by s. 210.02, which shall be
20 deposited into the Alcoholic Beverage and Tobacco Trust Fund,
21 specifying the amounts to be transferred from the Cigarette
22 Tax Collection Trust Fund and credited on the basis of 3.4 ~~2.9~~
23 percent of the net collections to the Revenue Sharing Trust
24 Fund for Counties and 40 ~~29.3~~ percent of the net collections
25 for the funding of indigent health care to the Public Medical
26 Assistance Trust Fund, and 19.2 percent of the net collections
27 to fund health care services and trust funds.

28 Section 34. Effective January 1, 2002, subsections (1)
29 and (2) of section 210.30, Florida Statutes, are amended to
30 read:

31 210.30 Tax on tobacco products.--

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1 (1) A tax is hereby imposed upon all tobacco products
2 in this state and upon any person engaged in business as a
3 distributor thereof at the rate of 43.4 ~~25~~ percent of the
4 wholesale sales price of such tobacco products. Such tax
5 shall be imposed at the time the distributor:

6 (a) Brings or causes to be brought into this state
7 from without the state tobacco products for sale;

8 (b) Makes, manufactures, or fabricates tobacco
9 products in this state for sale in this state; or

10 (c) Ships or transports tobacco products to retailers
11 in this state, to be sold by those retailers.

12 (2) A tax is hereby imposed upon the use or storage by
13 consumers of tobacco products in this state and upon such
14 consumers at the rate of 43.4 ~~25~~ percent of the cost of such
15 tobacco products. The tax imposed by this subsection shall
16 not apply if the tax imposed by subsection (1) on such tobacco
17 products has been paid. This tax shall not apply to the use
18 or storage of tobacco products in quantities of less than 1
19 pound in the possession of any one consumer.

20 Section 35. Effective January 1, 2002, subsection (7)
21 of section 210.55, Florida Statutes, is amended to read:

22 210.55 Distributors; monthly returns.--

23 (7) For the purpose of compensating the distributor
24 for the keeping of prescribed records and the proper
25 accounting and remitting of taxes imposed under this part, the
26 distributor shall be allowed 0.57 ~~1~~ percent of the amount of
27 the tax to the person paying the same for remitting the tax in
28 the manner herein provided, for paying the amount due to be
29 paid by him or her, and as further compensation to the
30 distributor for the keeping of prescribed records and for
31 collection of taxes and remitting the same.

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1 (a) The collection allowance may not be granted, nor
2 may any deduction be permitted, if the tax is delinquent at
3 the time of payment.

4 (b) The division may reduce the collection allowance
5 by 10 percent or \$50, whichever is less, if a taxpayer files
6 an incomplete return.

7 1. An "incomplete return" is, for purposes of this
8 part, a return which is lacking such uniformity, completeness,
9 and arrangement that the physical handling, verification, or
10 review of the return may not be readily accomplished.

11 2. The division shall adopt rules requiring such
12 information as it may deem necessary to ensure that the tax
13 levied hereunder is properly collected, reviewed, compiled,
14 and enforced, including, but not limited to: the amount of
15 taxable sales; the amount of tax collected or due; the amount
16 claimed as the collection allowance; the amount of penalty and
17 interest; the amount due with the return; and such other
18 information as the division may specify.

19 Section 36. Effective January 1, 2002, section 210.70,
20 Florida Statutes, is amended to read:

21 210.70 Disposition of funds.--As collections from the
22 taxes imposed under this part are received by the division, it
23 shall pay 57.6 percent of such collections ~~the same~~ into the
24 General Revenue Fund. The remainder shall be allocated to
25 fund health care services and health care trust funds.

26 Section 37. On January 1, 2002, before opening for
27 business, each manufacturer, distributor, wholesaler, and
28 vendor in this state shall take an inventory of the cigarettes
29 on hand and shall certify the amount of the inventory to the
30 Division of Alcoholic Beverages and Tobacco of the Department
31 of Business and Professional Regulation, accompanied by a

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1 check or a money order for the amount of increased tax due
2 upon the inventory. The tax on inventory is at the rate of 25
3 cents for each package of 20 cigarettes of standard
4 dimensions. The provisions of chapter 210, Florida Statutes,
5 that relate to penalties and interest for delinquent payments
6 apply to the tax imposed by this section. The proceeds of the
7 tax imposed upon inventory by this section shall be used to
8 fund health care services and health care trust funds. This
9 section shall take effect on January 1, 2002.

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12 ===== T I T L E A M E N D M E N T =====

13 And the title is amended as follows:

14 On page 2, line 5 after rules;

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16 insert:

17 amending s. 210.02, F.S.; increasing the rate
18 of the excise tax on cigarettes; amending s.
19 210.20, F.S.; revising the distribution of
20 proceeds of the cigarette tax; amending s.
21 210.25, F.S.; amending s. 210.30, F.S.;
22 increasing the rate of the tax on tobacco
23 products; amending s. 210.55, F.S.; revising
24 the portion of the proceeds of the tax on
25 tobacco products which distributors may keep as
26 a collection allowance; amending s. 210.70,
27 F.S.; revising the distribution of the proceeds
28 of the tax on tobacco products; providing for a
29 tax on the inventory of cigarettes on hand on
30 the effective date of the act; providing for
31 application of penalties and interest;

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1 providing for distribution of the proceeds of
2 the inventory tax;
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