



HB 1465

2003
CS

CHAMBER ACTION

The Committee on Finance & Tax recommends the following:

Committee Substitute

Remove the entire bill and insert:

A bill to be entitled

An act relating to stamping of cigarettes in interstate commerce; amending s. 210.06, F.S.; requiring a wholesale dealer or distributing agent who transports or causes to be transported from this state cigarettes for sale in another state to affix to the cigarettes stamps required by the other state or to pay certain excise taxes; requiring reporting of transported cigarettes to the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation; authorizing the division to adopt rules; providing an effective date

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

Section 1. Subsections (5), (6), (7), and (8) are added to section 210.06, Florida Statutes, to read:

210.06 Affixation of stamps; presumption.--



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28 (5) A wholesale dealer or distributing agent may not
29 transport or cause to be transported from this state cigarettes
30 for sale in another state without first affixing to the
31 cigarettes the stamp required by the state in which the
32 cigarettes are to be sold or paying any other excise tax on the
33 cigarettes which is imposed by the state in which the cigarettes
34 are to be sold.

35 (6) A wholesale dealer or distributing agent may not affix
36 to cigarettes the stamp required by another state or pay any
37 other excise tax on the cigarettes which is imposed by another
38 state if the other state prohibits stamps from being affixed to
39 the cigarettes, prohibits the payment of any other excise tax on
40 the cigarettes, or prohibits the sale of the cigarettes.

41 (7) No later than the 10th day of each month, a wholesale
42 dealer or distributing agent who has transported or caused to be
43 transported from this state cigarettes for sale in another state
44 shall submit to the division a report that identifies the
45 quantity of each brand style of the cigarettes which has been
46 transported or caused to be transported in the preceding
47 calendar month and the name and address of each recipient of the
48 cigarettes.

49 (8) The division shall adopt rules necessary to administer
50 subsections (5), (6), and (7).

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