

By the Committee on Finance and Taxation; and Senators Dockery, Lynn and Jones

314-2338-03

1 A bill to be entitled
2 An act relating to stamping of cigarettes in
3 interstate commerce; amending s. 210.06, F.S.;
4 requiring a wholesale dealer or distributing
5 agent who transports or causes to be
6 transported from this state cigarettes for sale
7 in another state to affix to the cigarettes
8 stamps required by the other state or to pay
9 certain excise taxes; requiring a report to the
10 Division of Alcoholic Beverages and Tobacco of
11 the Department of Business and Professional
12 Regulation; providing for rulemaking; providing
13 an effective date.

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

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

19 210.06 Affixation of stamps; presumption.--

20 (5) A wholesale dealer or distributing agent may not
21 transport or cause to be transported from this state
22 cigarettes for sale in another state without first affixing to
23 the cigarettes the stamp required by the state in which the
24 cigarettes are to be sold or paying any other excise tax on
25 the cigarettes which is imposed by the state in which the
26 cigarettes are to be sold.

27 (6) A wholesale dealer or distributing agent may not
28 affix to cigarettes the stamp required by another state or pay
29 any other excise tax on the cigarettes which is imposed by
30 another state if the other state prohibits stamps from being
31 affixed to the cigarettes, prohibits the payment of any other

1 excise tax on the cigarettes, or prohibits the sale of the
2 cigarettes.

3 (7) No later than the 10th day of each month, a
4 wholesale dealer or distributing agent who has transported or
5 caused to be transported from this state cigarettes for sale
6 in another state shall submit to the division a report that
7 identifies the quantity of each brand style of the cigarettes
8 which has been transported or caused to be transported in the
9 preceding calendar month and the name and address of each
10 recipient of the cigarettes.

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

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

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16 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
17 COMMITTEE SUBSTITUTE FOR
18 SB 2192

19 The committee substitute changes the word "person" to
20 "wholesale dealer or distributing agent."
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