



1 the state to remit by certified check or electronic funds  
2 transfer any tax imposed under s. 210.02 ~~if the taxpayer is~~  
3 ~~subject to the tax and if the total of such taxes he or she~~  
4 ~~paid in the prior year amounted to \$50,000 or more.~~

5 (2) The Secretary of Business and Professional  
6 Regulation shall require for a period not to exceed 12 months  
7 that a dealer or agent, during the dealer's or agent's initial  
8 period of licensure or appointment, remit by certified check  
9 or electronic funds transfer any tax imposed under s. 210.02.

10 (3) The division shall adopt rules pursuant to ss.  
11 120.536(1) and 120.54 to administer this section.

12 Section 2. Section 210.08, Florida Statutes, is  
13 amended to read:

14 210.08 Bond for payment of taxes.--Each dealer, agent,  
15 or distributing agent shall file with the division a surety  
16 bond, certificate of deposit, or irrevocable letter of credit  
17 acceptable to the division in an amount of 110 percent of the  
18 estimated tax liability for 30 days, but not less than \$2,000.  
19 ~~the sum of \$10,000 as surety for the payment of all taxes;~~  
20 ~~provided, however, that where in the discretion of the~~  
21 ~~division the amount of business done by the dealer, agent, or~~  
22 ~~distributing agent is of such volume that a bond, certificate~~  
23 ~~of deposit, or irrevocable letter of credit of less than~~  
24 ~~\$10,000 will be adequate to secure the payment of all taxes~~  
25 ~~assessed as authorized by the cigarette tax law, the division~~  
26 ~~may accept a bond, certificate of deposit, or irrevocable~~  
27 ~~letter of credit in a lesser sum than \$10,000, but in no event~~  
28 ~~shall it accept a bond, certificate of deposit, or irrevocable~~  
29 ~~letter of credit of less than \$1,000, and it may at any time~~  
30 ~~in its discretion require any bond, certificate of deposit, or~~  
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1 ~~irrevocable letter of credit in an amount less than \$10,000 to~~  
2 ~~be increased not to exceed \$10,000.~~

3 Section 3. Section 210.18, Florida Statutes, is  
4 amended to read:

5 210.18 Penalties for tax evasion; reports by  
6 sheriffs.--

7 (7) Any sheriff, deputy sheriff, ~~or~~ police officer, or  
8 state law enforcement officer, upon the seizure of any  
9 unstamped cigarettes under this section, shall promptly report  
10 such seizure to the division or its representative, together  
11 with a description of all such unstamped cigarettes seized, so  
12 that the state may be kept informed as to the size and  
13 magnitude of the illicit cigarette business. The division  
14 shall keep records showing the number of seizures and seized  
15 cigarettes reported to, or seized by, the division.

16 Section 4. This act shall take effect October 1, 2005.

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18 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
19 COMMITTEE SUBSTITUTE FOR  
20 Senate Bill 1310

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22 The committee substitute permits the division to require any  
23 dealer to remit any tax imposed under s. 210.02, F.S., by  
24 certified check. It provides for payment of excise taxes by  
25 certified check during a dealer or agent's first twelve months  
26 of licensure. It changes the effective date to October 1,  
27 2005.

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