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A bill to be entitled
 An act relating to the taxation of alcoholic beverages;
 amending s. 561.121, F.S.; deleting provisions crediting
 specified taxes on alcoholic beverages to accounts funding
 substance abuse programs for children and adolescents;
 deleting a provision providing for payment and credit of
 alcoholic beverage surcharge funds to the General Revenue
 Fund to conform; terminating the Children and Adolescents
 Substance Abuse Trust Fund within the Department of
 Children and Family Services; providing for disposition of
 balances in and revenues of such trust fund; amending s.
 215.20, F.S.; conforming provisions to the repeal of the
 trust fund; amending s. 561.501, F.S.; deleting a
 provision imposing a surcharge on alcoholic beverages sold
 for consumption on the premises; amending s. 561.025,
 F.S., to conform; repealing 561.501, F.S., relating to the
 collection of the alcoholic beverage surcharge; providing
 effective dates.

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

Section 1. Subsection (4) of section 561.121, Florida
 Statutes, is amended to read:

561.121 Deposit of revenue.--

(4)(a) State funds collected pursuant to s. 561.501 shall
 be paid into the State Treasury and credited to the General
 Revenue Fund. ~~following accounts:~~

~~1. Twenty seven and two tenths percent of the surcharge on~~

29 ~~the sale of alcoholic beverages for consumption on premises~~
 30 ~~shall be transferred to the Children and Adolescents Substance~~
 31 ~~Abuse Trust Fund, which shall remain with the Department of~~
 32 ~~Children and Family Services for the purpose of funding programs~~
 33 ~~directed at reducing and eliminating substance abuse problems~~
 34 ~~among children and adolescents.~~

35 ~~2. The remainder of collections shall be credited to the~~
 36 ~~General Revenue Fund.~~

37 ~~(b) For the 2004-2005 state fiscal year only, and~~
 38 ~~notwithstanding the provisions of subparagraph (a)1., moneys in~~
 39 ~~the Children and Adolescents Substance Abuse Trust Fund may also~~
 40 ~~be used for the purpose of funding programs directed at reducing~~
 41 ~~and eliminating substance abuse problems among adults. This~~
 42 ~~paragraph expires July 1, 2005.~~

43 Section 2. Effective July 1, 2006, subsection (4) of
 44 section 561.121, Florida Statutes, as amended by this act, is
 45 amended to read:

46 561.121 Deposit of revenue.--

47 ~~(4) State funds collected pursuant to s. 561.501 shall be~~
 48 ~~paid into the State Treasury and credited to the General Revenue~~
 49 ~~Fund.~~

50 Section 3. (1) The Children and Adolescents Substance
 51 Abuse Trust Fund within the Department of Children and Family
 52 Services is terminated. The current balance remaining in the
 53 trust fund shall be transferred to the Operations and
 54 Maintenance Trust Fund in the department.

55 (2) The Department of Children and Family Services shall
 56 pay any outstanding debts and obligations of the terminated fund

57 as soon as practicable, and the Chief Financial Officer shall
 58 close out and remove the terminated fund from the various state
 59 accounting systems using generally accepted accounting
 60 principles concerning warrants outstanding, assets, and
 61 liabilities.

62 Section 4. Paragraph (e) of subsection (4) of section
 63 215.20, Florida Statutes, is amended to read:

64 215.20 Certain income and certain trust funds to
 65 contribute to the General Revenue Fund.--

66 (4) The income of a revenue nature deposited in the
 67 following described trust funds, by whatever name designated, is
 68 that from which the appropriations authorized by subsection (3)
 69 shall be made:

70 (e) Within the Department of Children and Family Services:

- 71 1. The Administrative Trust Fund.
- 72 2. The Child Welfare Training Trust Fund.
- 73 ~~3. The Children and Adolescents Substance Abuse Trust~~
 74 ~~Fund.~~
- 75 ~~3.4.~~ The Domestic Violence Trust Fund.
- 76 ~~4.5.~~ The Grants and Donations Trust Fund.
- 77 ~~5.6.~~ The Operations and Maintenance Trust Fund.

78
 79 The enumeration of the foregoing moneys or trust funds shall not
 80 prohibit the applicability thereto of s. 215.24 should the
 81 Governor determine that for the reasons mentioned in s. 215.24
 82 the money or trust funds should be exempt herefrom, as it is the
 83 purpose of this law to exempt income from its force and effect
 84 when, by the operation of this law, federal matching funds or

85 contributions or private grants to any trust fund would be lost
 86 to the state.

87 Section 5. Section 561.501, Florida Statutes, is amended
 88 to read:

89 561.501 Surcharge on sale of alcoholic beverages for
 90 consumption on the premises; penalty.--

91 ~~(1) Notwithstanding s. 561.50 or any other provision of~~
 92 ~~the Beverage Law, a surcharge of 3.34 cents is imposed upon each~~
 93 ~~ounce of liquor and each 4 ounces of wine, a surcharge of 2~~
 94 ~~cents is imposed on each 12 ounces of cider, and a surcharge of~~
 95 ~~1.34 cents is imposed on each 12 ounces of beer sold at retail~~
 96 ~~for consumption on premises licensed by the division as an~~
 97 ~~alcoholic beverage vendor. However, the surcharges imposed under~~
 98 ~~this subsection need not be paid upon such beverages when they~~
 99 ~~are sold by an organization that is licensed by the division~~
 100 ~~under s. 561.422 or s. 565.02(4) as an alcoholic beverage vendor~~
 101 ~~and that is determined by the Internal Revenue Service to be~~
 102 ~~currently exempt from federal income tax under s. 501(c)(3),~~
 103 ~~(4), (5), (6), (7), (8), or (19) of the Internal Revenue Code of~~
 104 ~~1986, as amended.~~

105 (1)(2) The vendor shall report and remit payments to the
 106 division each month by the 15th of the month following the month
 107 in which the surcharges are imposed. For purposes of
 108 compensating the retailer for the keeping of prescribed records
 109 and the proper accounting and remitting of surcharges imposed
 110 under this section, the retailer shall be allowed to deduct from
 111 the payment due the state 1 percent of the amount of the
 112 surcharge due. Retail records shall be kept on the quantities of

113 all liquor, wine, and beer purchased, inventories, and sales.
 114 However, a collection allowance is not allowed on any
 115 collections that are not timely remitted. If by the 20th of the
 116 month following the month in which the surcharges are imposed,
 117 reports and remittances are not made, the division shall assess
 118 a late penalty in the amount of 10 percent of the amount due per
 119 month for each 30 days, or fraction thereof, after the 20th of
 120 the month, not to exceed a total penalty of 50 percent, in the
 121 aggregate, of any unpaid surcharges. The division shall
 122 establish, by rule, the required reporting, collection, and
 123 accounting procedures. Records must be maintained for 3 years.
 124 Failure to accurately and timely remit surcharges imposed under
 125 this section is a violation of the Beverage Law.

126 (2)~~(3)~~(a) The division may compromise a taxpayer's
 127 liability for the surcharge imposed by this section upon the
 128 grounds of doubt as to liability for or collectibility of such
 129 tax. A taxpayer's liability for penalties as prescribed by this
 130 section may be settled or compromised if the division finds that
 131 the noncompliance is due to reasonable cause and not to willful
 132 negligence, willful neglect, or fraud. The division shall
 133 maintain records of all compromises, and the records must state
 134 the basis for the compromise.

135 (b) The division may enter into agreements for scheduling
 136 payments of taxes, interest, and penalties prescribed in this
 137 section.

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

140 (3)~~(4)~~ If any vendor fails to remit the surcharge, or any

141 | portion thereof, by the 20th of the month following the month in
 142 | which the surcharges are imposed, there shall be added to the
 143 | amount due interest at the rate of 1 percent per month of the
 144 | amount due from the date due until paid. Interest on the
 145 | delinquent tax shall be calculated beginning on the 21st day of
 146 | the month following the month for which the surcharge is due.

147 | (4)~~(5)~~ All penalties and interest imposed by this section
 148 | are payable to and collectible by the division in the same
 149 | manner as if they were a part of the tax imposed. The division
 150 | may settle or compromise any such interest or penalty under
 151 | paragraph (2)~~(3)~~(a).

152 | Section 6. Effective July 1, 2006, section 561.501,
 153 | Florida Statutes, as amended by this act, is repealed.

154 | Section 7. Effective July 1, 2006, section 561.025,
 155 | Florida Statutes, is amended to read:

156 | 561.025 Alcoholic Beverage and Tobacco Trust Fund.--There
 157 | is created within the State Treasury the Alcoholic Beverage and
 158 | Tobacco Trust Fund. All funds collected by the division under
 159 | ss. 210.15, 210.40, or under s. 569.003 and the Beverage Law
 160 | with the exception of state funds collected pursuant to ss.
 161 | ~~561.501~~, 563.05, 564.06, and 565.12 shall be deposited in the
 162 | State Treasury to the credit of the trust fund, notwithstanding
 163 | any other provision of law to the contrary. Moneys deposited to
 164 | the credit of the trust fund shall be used to operate the
 165 | division and to provide a proportionate share of the operation
 166 | of the office of the secretary and the Division of
 167 | Administration of the Department of Business and Professional
 168 | Regulation; except that:

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169 (1) The revenue transfer provisions of ss. 561.32 and
170 561.342(1) and (2) shall continue in full force and effect, and
171 the division shall cause such revenue to be returned to the
172 municipality or county in the manner provided for in s. 561.32
173 or s. 561.342(1) and (2); and

174 (2) Ten percent of the revenues derived from retail
175 tobacco products dealer permit fees collected under s. 569.003
176 shall be transferred to the Department of Education to provide
177 for teacher training and for research and evaluation to reduce
178 and prevent the use of tobacco products by children.

179 Section 8. Except as otherwise expressly provided in this
180 act, this act shall take effect July 1, 2005.