

Bill No. SB 2402

Barcode 413598

CHAMBER ACTION

Senate

House

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The Committee on Regulated Industries (Haridopolos)
recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Section 210.25, Florida Statutes, is
amended to read:

210.25 Definitions.--As used in this part:

(1) "Business" means any trade, occupation, activity,
or enterprise engaged in for the purpose of selling or
distributing tobacco products in this state.

(2) "Consumer" means any person who has title to or
possession of tobacco products in storage for use or other
consumption in this state.

(3) "Division" means the Division of Alcoholic
Beverages and Tobacco of the Department of Business and
Professional Regulation.

(4) "Distributor" means:

(a) Any person engaged in the business of selling

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1 tobacco products in this state who brings, or causes to be
2 brought, into this state from outside the state any tobacco
3 products for sale;

4 (b) Any person who makes, manufactures, or fabricates
5 tobacco products in this state for sale in this state; or

6 (c) Any person engaged in the business of selling
7 tobacco outside this state who ships or transports tobacco
8 products to retailers in this state to be sold by those
9 retailers.

10 (5) "Manufacturer" means any person who manufactures
11 and sells tobacco products.

12 (6) "Place of business" means any place where tobacco
13 products are sold, manufactured, stored or kept for the
14 purpose of sale or consumption, including any vessel, vehicle,
15 airplane, train, or vending machine.

16 (7) "Retail outlet" means each place of business from
17 which tobacco products are sold to consumers.

18 (8) "Retailer" means any person engaged in the
19 business of selling tobacco products to ultimate consumers.

20 (9) "Sale" means any transfer, exchange, or barter for
21 a consideration. The term "sale" includes a gift by a person
22 engaged in the business of selling tobacco products for
23 advertising or as a means of evading this part or for any
24 other purpose.

25 (10) "Moist snuff" means any finely cut, ground, or
26 powdered tobacco that is not intended to be smoked but does
27 not include any finely cut, ground, or powdered tobacco that
28 is intended to be placed in the nasal cavity.

29 ~~(11)(10)~~ "Storage" means any keeping or retention of
30 tobacco products for use or consumption in this state.

31 ~~(12)(11)~~ "Tobacco products" means loose tobacco

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1 suitable for smoking; moist snuff; dry snuff, snuff flour;
 2 cavendish; plug and and twist tobacco; fine cuts and other
 3 chewing tobaccos; shorts; refuse scraps; clippings, cuttings,
 4 and sweepings of tobacco, and other kinds and forms of tobacco
 5 prepared in such manner as to be suitable for chewing; but
 6 "tobacco products" does not include cigarettes, as defined by
 7 s. 210.01(1), or cigars.

8 ~~(13)~~(12) "Use" means the exercise of any right or
 9 power incidental to the ownership of tobacco products.

10 ~~(14)~~(13) "Wholesale sales price" means the established
 11 price for which a manufacturer sells a tobacco product to a
 12 distributor, exclusive of any diminution by volume or other
 13 discounts.

14 Section 2. Subsections (1) and (2) of section 210.30,
 15 Florida Statutes, are amended to read:

16 210.30 Tax on tobacco products; exemptions.--

17 (1)(a) A tax is ~~hereby~~ imposed upon all tobacco
 18 products in this state and upon any person engaged in business
 19 as a distributor thereof at the following rates:

20 1. Upon moist snuff, at the rate of _____ cents per ounce
 21 of moist snuff, with a proportionate tax at the same rate on
 22 all fractions of an ounce thereof. Such tax shall be computed
 23 based on the net weight as listed by the manufacturer.

24 2. Upon tobacco products other than moist snuff, at
 25 the rate of 25 percent of the wholesale sales price of such
 26 tobacco products.

27 (b) The ~~such~~ tax on tobacco products shall be imposed
 28 at the time the distributor:

29 1.(a) Brings or causes to be brought into this state
 30 from without the state tobacco products for sale;

31 2.(b) Makes, manufactures, or fabricates tobacco

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1 products in this state for sale in this state; or

2 ~~3.(c)~~ Ships or transports tobacco products to
3 retailers in this state, to be sold by those retailers.

4 (2) A tax is ~~hereby~~ imposed upon the use or storage by
5 consumers of tobacco products in this state and upon such
6 consumers at the following rates:

7 (a) Upon moist snuff, at the rate of _____ cents per
8 ounce of moist snuff, with a proportionate tax at the same
9 rate on all fractions of an ounce thereof. Such tax shall be
10 computed based on the net weight as listed by the
11 manufacturer.

12 (b) Upon tobacco products other than moist snuff, at
13 the rate of 25 percent of the cost of such tobacco products.

14
15 The tax imposed by this subsection does ~~shall~~ not apply if the
16 tax imposed by subsection (1) on such tobacco products has
17 been paid. This tax does ~~shall~~ not apply to the use or
18 storage of tobacco products in quantities of less than 1 pound
19 in the possession of any one consumer.

20 Section 3. Subsection (1) of section 951.22, Florida
21 Statutes, is amended to read:

22 951.22 County detention facilities; contraband
23 articles.--

24 (1) It is unlawful, except through regular channels as
25 duly authorized by the sheriff or officer in charge, to
26 introduce into or possess upon the grounds of any county
27 detention facility as defined in s. 951.23 or to give to or
28 receive from any inmate of any such facility wherever said
29 inmate is located at the time or to take or to attempt to take
30 or send therefrom any of the following articles which are
31 hereby declared to be contraband for the purposes of this act,

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1 to wit: Any written or recorded communication; any currency or
 2 coin; any article of food or clothing; any tobacco products as
 3 defined in s. 210.25(12) ~~s. 210.25(11)~~; any cigarette as
 4 defined in s. 210.01(1); any cigar; any intoxicating beverage
 5 or beverage which causes or may cause an intoxicating effect;
 6 any narcotic, hypnotic, or excitative drug or drug of any kind
 7 or nature, including nasal inhalators, sleeping pills,
 8 barbiturates, and controlled substances as defined in s.
 9 893.02(4); any firearm or any instrumentality customarily used
 10 or which is intended to be used as a dangerous weapon; and any
 11 instrumentality of any nature that may be or is intended to be
 12 used as an aid in effecting or attempting to effect an escape
 13 from a county facility.

14 Section 4. This act shall take effect July 1, 2007.

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

18 And the title is amended as follows:

19 Delete everything before the enacting clause

21 and insert:

22 A bill to be entitled

23 An act relating to tobacco products; amending
 24 s. 210.25, F.S.; defining the term "moist
 25 snuff"; amending s. 210.30, F.S.; requiring
 26 that a tax be imposed on moist snuff at a
 27 certain rate per ounce; requiring that the tax
 28 be computed based on the net weight as listed
 29 by the manufacturer; amending s. 951.22, F.S.;
 30 conforming a cross-reference; providing an
 31 effective date.