

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Waldman offered the following:

2
3 **Amendment (with title amendment)**

4 Between lines 280 and 281, insert:

5 Section 13. Subsections (1), (2), (3), (4), and (5) of
6 section 210.02, Florida Statutes, are amended to read:

7 210.02 Cigarette tax imposed; collection.--

8 (1) An excise or privilege tax, in addition to all other
9 taxes of every kind imposed by law, is imposed upon the sale,
10 receipt, purchase, possession, consumption, handling,
11 distribution, and use of cigarettes in this state, in the
12 following amounts, except as hereinafter otherwise provided, for
13 cigarettes of standard dimensions:

14 (a) Upon all cigarettes weighing not more than 3 pounds
15 per thousand, 50 ~~16.95~~ mills on each cigarette.

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16 (b) Upon all cigarettes weighing more than 3 pounds per
17 thousand and not more than 6 inches long, 133.9 ~~33.9~~ mills on
18 each cigarette.

19 (c) Upon all cigarettes weighing more than 3 pounds per
20 thousand and more than 6 inches long, 267.8 ~~67.8~~ mills on each
21 cigarette.

22 (2) The description of cigarettes contained in paragraphs
23 (a), (b), and (c) of subsection (1) are hereby declared to be
24 standard as to dimensions for taxing purposes as provided in
25 this law and should any cigarette be received, purchased,
26 possessed, sold, offered for sale, given away, or used of a size
27 other than of standard dimensions, the same shall be taxed at
28 the rate of 4.16 ~~1.41~~ cents on each such cigarette.

29 (3) When cigarettes as described in paragraph (1)(a) are
30 packed in varying quantities of 20 cigarettes or less, except
31 manufacturer's free samples authorized under s. 210.04(9), the
32 following rate shall govern:

33 (a) Packages containing 10 cigarettes or less require a
34 50-cent ~~16.95-cent~~ tax.

35 (b) Packages containing more than 10 but not more than 20
36 cigarettes require a 133.9-cent ~~33.9-cent~~ tax.

37 (4) When cigarettes as described in paragraph (1)(b) are
38 packed in varying quantities of 20 cigarettes or less, except
39 manufacturer's free samples authorized under s. 210.04(9), the
40 following rates shall govern:

41 (a) Packages containing 10 cigarettes or less require a
42 133.9-cent ~~33.9-cent~~ tax.

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43 (b) Packages containing more than 10 but not more than 20
44 cigarettes require a 267.8-cent ~~67.8-cent~~ tax.

45 (5) When cigarettes as described in paragraph (1)(c) are
46 packed in varying quantities of 20 cigarettes or less, except
47 manufacturer's free samples authorized under s. 210.04(9), the
48 following rates shall govern:

49 (a) Packages containing 10 cigarettes or less require a
50 267.8-cent ~~67.8-cent~~ tax.

51 (b) Packages containing more than 10 but not more than 20
52 cigarettes require a 400-cent ~~135.6-cent~~ tax.

53 Section 14. All revenues collected from the increase in
54 the cigarette tax generated by the amendment to s. 210.02,
55 Florida Statutes, by this act shall be deposited into the
56 General Revenue Fund.

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

58 Between lines 21 and 22, insert:
59 amending s. 210.02, F.S.; increasing rates of tax on cigarettes;
60 providing for deposit of increased cigarette tax revenues into
61 the General Revenue Fund;