

By Senator Haridopolos

26-02740B-08

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1 A bill to be entitled

2 An act relating to the taxation of moist smokeless tobacco
3 products; amending s. 210.25, F.S.; defining the term
4 "moist snuff"; revising the definition of the term
5 "tobacco products" to include dry snuff; amending s.
6 210.30, F.S.; providing for a tax upon the distribution of
7 moist snuff at a specified rate per ounce; requiring that
8 such tax be computed based on the net weight as listed by
9 the manufacturer; providing for a tax upon the use or
10 storage by consumers of moist snuff at a specified rate
11 per ounce; requiring that such tax be computed based on
12 the net weight as listed by the manufacturer; providing
13 exemptions from the imposition of such tax on the use or
14 storage of moist snuff by consumers; amending s. 951.22,
15 F.S.; revising a cross-reference to conform; providing an
16 effective date.

17
18 WHEREAS, the Legislature finds that the current method of
19 taxation of moist smokeless tobacco products is in need of reform
20 and that this legislation fulfills important state interests by
21 reforming relevant tax laws to provide a fair, efficient, and
22 uniform method for taxing such products sold in this state, and

23 WHEREAS, this legislation is essential to stabilizing this
24 state's moist smokeless tobacco tax receipts by embracing a
25 neutral tax policy that ensures all similar products are subject
26 to the same amount of tax regardless of which brand a consumer
27 selects, and

28 WHEREAS, this legislation simplifies an extremely
29 complicated state tax and is consistent with other methods of

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30 | taxation in this state regarding similar products, NOW,
31 | THEREFORE,

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

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35 | Section 1. Subsections (6) through (13) of section 210.25,
36 | Florida Statutes, are renumbered as subsections (7) through (14),
37 | respectively, present subsection (11) is amended, and a new
38 | subsection (6) is added to that section, to read:

39 | 210.25 Definitions.--As used in this part:

40 | (6) "Moist snuff" means any finely cut, ground, or powdered
41 | tobacco that is not intended to be smoked, but does not include
42 | any finely cut, ground, or powdered tobacco that is intended to
43 | be placed in the nasal cavity.

44 | (12)-(11) "Tobacco products" means loose tobacco suitable
45 | for smoking; dry snuff; snuff flour; cavendish; plug and twist
46 | tobacco; fine cuts and other chewing tobaccos; shorts; refuse
47 | scraps; clippings, cuttings, and sweepings of tobacco, and other
48 | kinds and forms of tobacco prepared in such manner as to be
49 | suitable for chewing; but "tobacco products" does not include
50 | cigarettes, as defined by s. 210.01(1), or cigars.

51 | Section 2. Subsections (1) and (2) of section 210.30,
52 | Florida Statutes, are amended to read:

53 | 210.30 Tax on tobacco products; exemptions.--

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

57 | 1. Upon moist snuff, at the rate of [] cents per ounce of
58 | moist snuff, with a proportionate tax at the same rate on all

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59 fractions of an ounce thereof. Such tax shall be computed based
60 on the net weight as listed by the manufacturer.

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

64 (b) The tax on tobacco products ~~Such tax~~ shall be imposed
65 at the time the distributor:

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

68 2. ~~(b)~~ Makes, manufactures, or fabricates tobacco products
69 in this state for sale in this state; or

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

72 (2) (a) A tax is hereby imposed upon the use or storage by
73 consumers of tobacco products in this state and upon such
74 consumers at the following rates:

75 1. Upon moist snuff, at the rate of [] cents per ounce of
76 moist snuff, with a proportionate tax at the same rate on all
77 fractions of an ounce thereof. Such tax shall be computed based
78 on the net weight as listed by the manufacturer.

79 2. Upon tobacco products other than moist snuff, at the
80 rate of 25 percent of the cost of such tobacco products.

81 (b) The tax imposed by this subsection ~~does shall~~ not apply
82 if the tax imposed by subsection (1) on such tobacco products has
83 been paid. This tax ~~does shall~~ not apply to the use or storage of
84 tobacco products in quantities of less than 1 pound in the
85 possession of any one consumer.

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

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88 951.22 County detention facilities; contraband articles.--

89 (1) It is unlawful, except through regular channels as duly
90 authorized by the sheriff or officer in charge, to introduce into
91 or possess upon the grounds of any county detention facility as
92 defined in s. 951.23 or to give to or receive from any inmate of
93 any such facility wherever said inmate is located at the time or
94 to take or to attempt to take or send therefrom any of the
95 following articles which are hereby declared to be contraband for
96 the purposes of this act, to wit: Any written or recorded
97 communication; any currency or coin; any article of food or
98 clothing; any tobacco products as defined in s. 210.25(12)~~(11)~~;
99 any cigarette as defined in s. 210.01(1); any cigar; any
100 intoxicating beverage or beverage which causes or may cause an
101 intoxicating effect; any narcotic, hypnotic, or excitative drug
102 or drug of any kind or nature, including nasal inhalators,
103 sleeping pills, barbiturates, and controlled substances as
104 defined in s. 893.02(4); any firearm or any instrumentality
105 customarily used or which is intended to be used as a dangerous
106 weapon; and any instrumentality of any nature that may be or is
107 intended to be used as an aid in effecting or attempting to
108 effect an escape from a county facility.

109 Section 4. This act shall take effect July 1, 2008.