

1 A bill to be entitled
 2 An act relating to taxation of cigarettes; amending s.
 3 210.02, F.S.; increasing the rates of taxes on cigarettes;
 4 providing for deposit of increased cigarette tax revenues
 5 into the General Revenue Fund; providing an effective
 6 date.

7
 8 Be It Enacted by the Legislature of the State of Florida:

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

12 210.02 Cigarette tax imposed; collection.--

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

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

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

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

27 (2) The description of cigarettes contained in paragraphs
 28 (a), (b), and (c) of subsection (1) are hereby declared to be

29 standard as to dimensions for taxing purposes as provided in
30 this law and should any cigarette be received, purchased,
31 possessed, sold, offered for sale, given away, or used of a size
32 other than of standard dimensions, the same shall be taxed at
33 the rate of 4.16 ~~1.41~~ cents on each such cigarette.

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

38 (a) Packages containing 10 cigarettes or less require a
39 50-cent ~~16.95-cent~~ tax.

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

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

46 (a) Packages containing 10 cigarettes or less require a
47 133.9-cent ~~33.9-cent~~ tax.

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

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

54 (a) Packages containing 10 cigarettes or less require a
55 267.8-cent ~~67.8-cent~~ tax.

HB 299

2008

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

58 Section 2. All revenues collected from the increase in the
59 rate of taxation on cigarettes provided by amendments to s.
60 210.02, Florida Statutes, made by this act shall be deposited
61 into the General Revenue Fund.

62 Section 3. This act shall take effect upon becoming a law.