

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
20 reform and that this legislation fulfills important state
21 interests by reforming relevant tax laws to provide a fair,
22 efficient, and uniform method for taxing such products sold in
23 this state, and

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

29 WHEREAS, this legislation simplifies an extremely
 30 complicated state tax and is consistent with other methods of
 31 taxation in this state regarding similar products, NOW,
 32 THEREFORE,

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

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

40 210.25 Definitions.--As used in this part:

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

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

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

54 210.30 Tax on tobacco products; exemptions.--

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

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

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

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

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

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

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

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

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

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

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

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

89 951.22 County detention facilities; contraband articles.--

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

HB 681

2008

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