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LEGISLATIVE ACTION

Senate

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House

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Floor: WD/2R

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04/16/2009 01:46 PM

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Senator Bennett moved the following:

Senate Amendment

Delete lines 395 - 417
and insert:

Section 8. The additional surcharges levied under ss. 210.100 and 210.211, Florida Statutes, apply to existing inventory on June 1, 2009, only to the extent that this inventory exceeds the maximum one-week average of inventory based on the preceding 6-calendar-month average of stamp indicia purchased before June 1, 2009. On June 1, 2009, each manufacturer, distributor, wholesaler, or vendor in the state shall take an inventory of the cigarettes and other tobacco



155610

13 products in its possession before opening for business, and that
14 excess inventory shall be subject to the surcharges levied under
15 ss. 210.011 and 210.211, Florida Statutes. The amount of excess
16 inventory shall be certified to the Division of Alcoholic
17 Beverages and Tobacco of the Department of Business and
18 Professional Regulation on or before June 21, 2009, and shall
19 include documentation and be accompanied by a certified check, a
20 money order, or an electronic funds transfer for the amount of
21 the additional tax due on the excess inventory. The
22 manufacturer, distributor, or retailer may pay the surcharge in
23 four equal installments of 25 percent of the total amount due.
24 If the manufacturer, distributor, or retailer opts to pay in
25 installments, it shall pay the first installment by June 21,
26 2009, along with the required documentation; the second
27 installment by July 10, 2009; the third installment by July 30,
28 2009; and the fourth installment by August 9, 2009. Chapter 210,
29 Florida Statutes, relating to penalties and interest for
30 delinquent payments applies to this section. The proceeds of the
31 surcharges on the existing, excess inventory shall be deposited
32 into the Health Care Trust Fund.