



912954

LEGISLATIVE ACTION

Senate

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House

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Floor: WD/2R

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04/16/2009 03:24 PM

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Senator Crist moved the following:

Senate Amendment (with title amendment)

Delete lines 433 - 527

and insert:

210.1801 Administration of Indian-stamped cigarettes and
other tobacco products;

(1) Agents or wholesale dealers may sell stamped but
untaxed cigarettes to the Seminole Indian Tribe of Florida, or
to members thereof, and to the Miccosukee Tribe of Florida
Indians, or to members thereof, for retail sale. Agents or
wholesale dealers shall treat such cigarettes and the sale



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13 thereof in a fashion that distinguishes these cigarettes from
14 those distributed or sold to nontribal members or entities by
15 affixing a stamp that indicates the cigarettes as Indian
16 cigarettes, and agents or wholesale dealers shall not collect
17 from the purchaser the tax imposed by s. 210.02 or the surcharge
18 impose by s. 210.011. The purchaser is responsible to the agent
19 or wholesale dealer for the services and expenses incurred in
20 affixing the stamps and accounting thereof.

21 (2) Agents or wholesale dealers may sell stamped but
22 untaxed tobacco products as defined by s. 210.25(11) to the
23 Seminole Indian Tribe of Florida, or to members thereof, and to
24 the Miccosukee Tribe of Florida Indians, or to members thereof,
25 for retail sale. Agents or wholesale dealers shall treat such
26 tobacco products and the sale thereof in a fashion that
27 distinguishes these tobacco products from those distributed or
28 sold to persons who are not tribal members or entities by
29 affixing a stamp that indicates the cigarettes as Indian
30 cigarettes and the tobacco products as Indian tobacco products,
31 and agents or wholesale dealers shall not collect from the
32 purchaser the tax imposed by s. 210.02 or s. 210.30, or the
33 surcharge imposed by s. 210.011 or s. 210.211. Such stamps shall
34 identify the tribe, or member thereof, to which the cigarettes
35 are sold by the agent or wholesale dealer. The purchaser is
36 responsible to the agent or wholesale dealer for the services
37 and expenses incurred in affixing the stamps and accounting
38 thereof.

39 (3) For purposes of this chapter, cigarettes stamped in a
40 fashion that indicates them to be Indian cigarettes shall be
41 known as "Indian cigarettes" and tobacco products that are



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42 stamped in a fashion that indicates the products to be Indian
43 tobacco products shall be known as "Indian tobacco products."

44 Section 11. This act shall take effect July 1, 2009.

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

47 And the title is amended as follows:

48 Delete lines 58 - 69

49 and insert:

50 Indians for retail sale; prohibiting an agent or
51 wholesale dealer from collecting from the purchaser
52 certain taxes or surcharges imposed by law; requiring
53 that cigarette and other tobacco product stamps
54 identify the tribe, or member thereof, to which the
55 cigarettes are sold for retail sale;