

1                                   A bill to be entitled  
 2           An act relating to taxation of cigarettes; amending s.  
 3           210.02, F.S.; increasing the rate of the tax on  
 4           cigarettes; requiring appropriation of increase in  
 5           cigarette tax revenues for health care initiatives;  
 6           providing an effective date.

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

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 10           Section 1.   Section 210.02, Florida Statutes, is amended to  
 11           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, 66.95 ~~46.95~~ 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 section ~~law~~ and ~~if should~~ any cigarette is ~~be~~ received,  
 31 purchased, possessed, sold, offered for sale, given away, or  
 32 used of a size other than of standard dimensions, the same shall  
 33 be taxed at the rate of 5.69 ~~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 fewer ~~less~~,  
 36 except manufacturer's free samples authorized under s.  
 37 210.04(9), the following rate shall govern:

38 (a) Packages containing 10 cigarettes or fewer ~~less~~  
 39 require a 66.95-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 fewer ~~less~~,  
 44 except manufacturer's free samples authorized under s.  
 45 210.04(9), the following rates shall govern:

46 (a) Packages containing 10 cigarettes or fewer ~~less~~  
 47 require a 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 fewer ~~less~~,  
 52 except manufacturer's free samples authorized under s.  
 53 210.04(9), the following rates shall govern:

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

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56 (b) Packages containing more than 10 but not more than 20  
57 cigarettes require a 535.6-cent ~~135.6-cent~~ tax.

58 (6) This tax shall be paid by the dealer to the division  
59 for deposit and distribution as hereinafter provided upon the  
60 first sale or transaction within the state, whether or not such  
61 sale or transfer is ~~be~~ to the ultimate purchaser or consumer.  
62 The seller or dealer shall collect the tax from the purchaser or  
63 consumer, and the purchaser or consumer shall pay the tax to the  
64 seller. The seller or dealer is ~~shall be~~ responsible for the  
65 collection of the tax and the payment of the same to the  
66 division. All taxes are due not later than the 10th day of the  
67 month following the calendar month in which they were incurred,  
68 and thereafter shall bear interest at the rate of 1 percent per  
69 month. If the amount of tax due for a given period is assessed  
70 without allocating it to any particular month, the interest  
71 shall begin with the date of the assessment. Whenever cigarettes  
72 are shipped from outside the state to anyone other than a  
73 distributing agent or wholesale dealer, the person receiving the  
74 cigarettes is ~~shall be~~ responsible for the tax on said  
75 cigarettes and the payment of same to the division.

76 (7) It is the legislative intent that the tax on  
77 cigarettes ~~shall~~ be uniform throughout the state.

78 Section 2. All revenues collected from the increase in the  
79 rate of taxation on cigarettes provided by amendments to s.  
80 210.02, Florida Statutes, made by this act shall be appropriated  
81 for health care initiatives.

82 Section 3. This act shall take effect July 1, 2009.