

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and other
 3 transactions; creating s. 212.05995, F.S.; imposing a
 4 surtax on the sales of certain smoking pipes and devices;
 5 specifying the surtax is in addition to all applicable
 6 sales and use taxes; specifying distribution of surtax
 7 proceeds to the Department of Corrections for certain
 8 purposes; providing for deduction of administrative costs;
 9 providing a limitation; providing an effective date.

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

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 13 Section 1. Section 212.05995, Florida Statutes, is created
 14 to read:

15 212.05995 Special provisions; smoking pipes and devices.--

16 (1) A surtax at the rate of 25 percent is charged on the
 17 sales price of any of the following items, regardless of whether
 18 such items are sold for legal purposes or in violation of the
 19 law:

20 (a) Metal, wooden, acrylic, glass, stone, plastic, or
 21 ceramic smoking pipes, with or without screens, permanent
 22 screens, or punctured metal bowls.

23 (b) Water pipes.

24 (c) Carburetion tubes and devices.

25 (d) Chamber pipes.

26 (e) Carburetor pipes.

27 (f) Electric pipes.

28 (g) Air-driven pipes.

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29 (h) Chillums.

30 (i) Bongs.

31 (j) Ice pipes or chillers.

32 (2) The surtax shall be in addition to all applicable
33 taxes imposed by this chapter.

34 (3) Collections received by the department from this sales
35 surtax, less costs of administration of this section, shall be
36 paid and returned monthly to the Department of Corrections for
37 use in accordance with the provisions of this section.

38 Administrative costs may not exceed 3 percent of the collections
39 and shall be used to pay the administrative costs incurred in
40 the collection, administration, enforcement, and distribution of
41 such tax.

42 Section 2. This act shall take effect July 1, 2010.