

HB 345

2010

1 A bill to be entitled
2 An act relating to alcoholic beverage regulation; amending
3 s. 212.08, F.S.; correcting and conforming cross-
4 references; providing an exemption from specified taxes on
5 alcoholic beverages provided by certain distillers for
6 spirituous beverage tastings; repealing s. 565.07, F.S.,
7 relating to the sale, processing, and consumption of
8 certain distilled spirits; amending s. 565.08, F.S.;
9 providing the Division of Alcoholic Beverages and Tobacco
10 with certain requirements regarding the registration of
11 brands and labels, fee payments, and notices; amending s.
12 565.17, F.S.; authorizing certain distillers to conduct
13 spirituous beverage tastings under specified conditions;
14 authorizing certain distillers to deliver free samples to
15 vendors authorized to sell spirituous beverages under
16 specified conditions; providing an effective date.

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

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20 Section 1. Paragraph (s) of subsection (7) of section
21 212.08, Florida Statutes, is amended to read:

22 212.08 Sales, rental, use, consumption, distribution, and
23 storage tax; specified exemptions.--The sale at retail, the
24 rental, the use, the consumption, the distribution, and the
25 storage to be used or consumed in this state of the following
26 are hereby specifically exempt from the tax imposed by this
27 chapter.

28 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
 29 entity by this chapter do not inure to any transaction that is
 30 otherwise taxable under this chapter when payment is made by a
 31 representative or employee of the entity by any means,
 32 including, but not limited to, cash, check, or credit card, even
 33 when that representative or employee is subsequently reimbursed
 34 by the entity. In addition, exemptions provided to any entity by
 35 this subsection do not inure to any transaction that is
 36 otherwise taxable under this chapter unless the entity has
 37 obtained a sales tax exemption certificate from the department
 38 or the entity obtains or provides other documentation as
 39 required by the department. Eligible purchases or leases made
 40 with such a certificate must be in strict compliance with this
 41 subsection and departmental rules, and any person who makes an
 42 exempt purchase with a certificate that is not in strict
 43 compliance with this subsection and the rules is liable for and
 44 shall pay the tax. The department may adopt rules to administer
 45 this subsection.

46 (s) Tasting beverages.--Vinous and alcoholic beverages
 47 provided by distributors, ~~or~~ vendors, or distillers for the
 48 purpose of "wine tasting" and "spirituous beverage tasting" as
 49 contemplated under the provisions of ss. 564.08 ~~564.06~~ and
 50 565.17 ~~565.12~~, respectively, are exempt from the tax imposed by
 51 this chapter.

52 Section 2. Section 565.07, Florida Statutes, is repealed.

53 Section 3. Section 565.08, Florida Statutes, is amended to
 54 read:

55 565.08 Labeling regulations; liquor.--

56 (1) The division is fully authorized to make and
57 promulgate reasonable rules and regulations governing the
58 labeling of all liquors containing 0.5 percent or more of
59 alcohol by volume, which rules and regulations shall not
60 conflict with the federal regulations pertaining to such
61 labeling.

62 (2) Registration of brands or labels shall be effected by
63 changes to a registered brand or label, by additions to or
64 deletions from the master list of the registrant for the
65 previous year, or by nonpayment of the registration fee for each
66 brand or label registered. The division shall issue up to a 5-
67 year registration to selected registrants, including in-state
68 licensed distillers, upon the application for a multiyear
69 registration, notwithstanding any other provision of law to the
70 contrary. Fees for such multiyear registration shall not exceed
71 the statutory fee caps for individual brands or labels on an
72 annualized basis.

73 (3) Each licensed distiller located in this state that is
74 required to file a brand or label registration or renewal
75 registration and pay the applicable fee shall have preference in
76 processing the registration or fee payment by the division over
77 distillers not located in this state.

78 (4) The division shall notify each registrant, in writing
79 or electronically, of the receipt of registration for a brand or
80 label and the required payment for the registration within 10
81 business days after receipt of the registration and payment of
82 the fee. The division shall notify the registrant, in writing or
83 electronically, of the approval or denial of a brand or label

84 registration within 30 business days after receipt of the
 85 registration and payment of the fee.

86 Section 4. Section 565.17, Florida Statutes, is amended to
 87 read:

88 565.17 Beverage tastings by distributors, and vendors, and
 89 distillers.--

90 (1) A licensed distributor of spirituous beverages, or any
 91 vendor, is authorized to conduct spirituous beverage tastings
 92 upon any licensed premises authorized to sell spirituous
 93 beverages by package or for consumption on premises without
 94 being in violation of s. 561.42, provided that the conduct of
 95 the spirituous beverage tasting ~~is shall be~~ limited to and
 96 directed toward the general public of the age of legal
 97 consumption.

98 (2) (a) A licensed distiller located in this state is
 99 authorized to conduct spirituous beverage tastings upon any
 100 licensed premises authorized to sell spirituous beverages by
 101 package or for consumption on premises without being in
 102 violation of s. 561.42, provided that the conduct of the
 103 spirituous beverage tasting is limited to and directed toward
 104 the general public of the age of legal consumption.

105 (b) A licensed distiller located in this state is
 106 authorized to deliver to any vendor authorized to sell
 107 spirituous beverages by package or for consumption on premises
 108 free samples of up to 12 containers of no more than 1.75 liters
 109 per container of distilled spirits per annum for promotional
 110 purposes without being in violation of s. 561.42. Excise taxes
 111 shall be paid pursuant to s. 565.12.

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Section 5. This act shall take effect July 1, 2010.