

CS/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 distillers for spirituous
6 beverage tastings; amending s. 565.08, F.S.; providing the
7 Division of Alcoholic Beverages and Tobacco with certain
8 requirements regarding the registration of brands and
9 labels, fee payments, and notices; amending s. 565.17,
10 F.S.; authorizing distillers to conduct spirituous
11 beverage tastings under specified conditions; authorizing
12 distillers to deliver free samples to vendors authorized
13 to sell spirituous beverages under specified conditions;
14 providing an effective date.

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

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18 Section 1. Paragraph (s) of subsection (7) of section
19 212.08, Florida Statutes, is amended to read:

20 212.08 Sales, rental, use, consumption, distribution, and
21 storage tax; specified exemptions.—The sale at retail, the
22 rental, the use, the consumption, the distribution, and the
23 storage to be used or consumed in this state of the following
24 are hereby specifically exempt from the tax imposed by this
25 chapter.

26 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
27 entity by this chapter do not inure to any transaction that is
28 otherwise taxable under this chapter when payment is made by a

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

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

50 Section 2. Section 565.08, Florida Statutes, is amended to
 51 read:

52 565.08 Labeling regulations; liquor.—

53 (1) The division is fully authorized to make and
 54 promulgate reasonable rules and regulations governing the
 55 labeling of all liquors containing 0.5 percent or more of
 56 alcohol by volume, which rules and regulations shall not

57 | conflict with the federal regulations pertaining to such
 58 | labeling.

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

70 | (3) The division shall notify each registrant, in writing
 71 | or electronically, of the receipt of registration for a brand or
 72 | label and the required payment for the registration within 10
 73 | business days after receipt of the registration and payment of
 74 | the fee. The division shall notify the registrant, in writing or
 75 | electronically, of the approval or denial of a brand or label
 76 | registration within 30 business days after receipt of the
 77 | registration and payment of the fee.

78 | Section 3. Section 565.17, Florida Statutes, is amended to
 79 | read:

80 | 565.17 Beverage tastings by distributors, ~~and~~ vendors, and
 81 | distillers.—

82 | (1) A licensed distributor of spirituous beverages, or any
 83 | vendor, is authorized to conduct spirituous beverage tastings
 84 | upon any licensed premises authorized to sell spirituous

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85 beverages by package or for consumption on premises without
86 being in violation of s. 561.42, provided that the conduct of
87 the spirituous beverage tasting is ~~shall be~~ limited to and
88 directed toward the general public of the age of legal
89 consumption.

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

97 (b) A licensed distiller is authorized to deliver to any
98 vendor authorized to sell spirituous beverages by package or for
99 consumption on premises free samples of up to 12 containers of
100 no more than 1.75 liters per container of distilled spirits per
101 annum for promotional purposes without being in violation of s.
102 561.42. Excise taxes shall be paid pursuant to s. 565.12.

103 Section 4. This act shall take effect July 1, 2010.