

By Senator Wise

5-00418A-10

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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  
5           devices; specifying the surtax is in addition to all  
6           applicable sales and use taxes; specifying  
7           distribution of surtax proceeds to the Department of  
8           Corrections for certain purposes; providing for  
9           deduction of administrative costs; providing a  
10          limitation; providing an effective date.

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

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

16           212.05995 Special provisions; smoking pipes and devices.—

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

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

24           (b) Water pipes.

25           (c) Carburetion tubes and devices.

26           (d) Chamber pipes.

27           (e) Carburetor pipes.

28           (f) Electric pipes.

29           (g) Air-driven pipes.

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30       (h) Chillums.

31       (i) Bongs.

32       (j) Ice pipes or chillers.

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

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

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

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