

By Senator Baker

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

19
20 Be It Enacted by the Legislature of the State of Florida:

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22 Section 1. Paragraph (s) of subsection (7) of section
23 212.08, Florida Statutes, is amended to read:

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

20-00593-10

2010784

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

48 (s) *Tasting beverages.*—Vinous and alcoholic beverages
49 provided by distributors, ~~or~~ vendors, or distillers for the
50 purpose of “wine tasting” and “spirituous beverage tasting” as
51 contemplated under the provisions of ss. 564.08 ~~564.06~~ and
52 565.17 ~~565.12~~, respectively, are exempt from the tax imposed by
53 this chapter.

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

55 Section 3. Section 565.08, Florida Statutes, is amended to
56 read:

57 565.08 Labeling regulations; liquor.—

58 (1) The division is fully authorized to make and promulgate

20-00593-10

2010784

59 reasonable rules and regulations governing the labeling of all
60 liquors containing 0.5 percent or more of alcohol by volume,
61 which rules and regulations shall not conflict with the federal
62 regulations pertaining to such labeling.

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

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

79 (4) The division shall notify each registrant, in writing
80 or electronically, of the receipt of registration for a brand or
81 label and the required payment for the registration within 10
82 business days after receipt of the registration and payment of
83 the fee. The division shall notify the registrant, in writing or
84 electronically, of the approval or denial of a brand or label
85 registration within 30 business days after receipt of the
86 registration and payment of the fee.

87 Section 4. Section 565.17, Florida Statutes, is amended to

20-00593-10

2010784

88 read:

89 565.17 Beverage tastings by distributors, ~~and~~ vendors, and
90 distillers.—

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

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

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

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