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LEGISLATIVE ACTION

Senate	.	House
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The Committee on Budget Subcommittee on Finance and Tax
(Bogdanoff) recommended the following:

Senate Amendment (with title amendment)

Delete lines 113 - 151
and insert:

Section 3. Effective upon this act becoming a law, section
212.131, Florida Statutes, is created to read:

212.131 Information reports required for sales of alcoholic
beverages and tobacco products.-

(1) (a) For the sole purpose of enforcing the collection of
the tax levied by this chapter on retail sales, the department
shall require every seller of alcoholic beverages or tobacco
products to file an information report of any sales of those



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13 products to any retailer in this state.

14 (b) As used in this section, the term:

15 1. "Seller" means any manufacturer, wholesaler, or
16 distributor of alcoholic beverages or tobacco products who sells
17 to a retailer in this state.

18 2. "Retailer" means a person engaged in the business of
19 making sales at retail and who holds a license pursuant to
20 chapters 561 through 565 or a permit pursuant to chapters 210
21 and 569.

22 (2)(a) The information report must be filed electronically
23 by using the department's e-filing website or secure FTP or EDI
24 files with the department's e-filing provider. The information
25 report must contain:

26 1. The seller's name;

27 2. The seller's beverage license or tobacco permit number;

28 3. The retailer's name;

29 4. The retailer's beverage license or tobacco permit
30 number;

31 5. The retailer's address, including street address,
32 municipality, state, and five-digit ZIP code;

33 6. The general item type, such as cigarettes, cigars,
34 tobacco, beer, wine, spirits, or any combination of those items;
35 and

36 7. The net monthly sales total, in dollars sold to each
37 retailer.

38 (b) The department may annually waive the requirement to
39 submit the information report through an electronic data
40 interchange due to problems arising from the seller's computer
41 capabilities, data system changes, or operating procedures. The



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42 annual request for a waiver must be in writing and the seller
43 must demonstrate that such circumstances exist. A waiver under
44 this paragraph does not operate to relieve the seller from the
45 obligation to file an information report.

46 (3) The information report must contain the required
47 information for the period from July 1 through June 30. The
48 information report is due annually on July 1 for the preceding
49 reporting period and is delinquent if not received by the
50 department by September 30.

51 (4) Any seller who fails to provide the information report
52 by September 30 is subject to a penalty of \$1,000 for every
53 month, or part thereof, the report is not provided, up to a
54 maximum amount of \$10,000. This penalty must be settled or
55 compromised if it is determined by the department that the
56 noncompliance is due to reasonable cause and not to willful
57 negligence, willful neglect, or fraud.

58
59 ===== T I T L E A M E N D M E N T =====

60 And the title is amended as follows:

61 Delete lines 8 - 16

62 and insert:

63 directing the Department of Revenue to require that
64 sellers of alcoholic beverages or tobacco products
65 file information reports of sales of those products to
66 retailers in the state; defining terms; requiring that
67 the report be filed electronically; providing for the
68 content of each report; providing for certain
69 exceptions to the electronic filing requirement;
70 specifying the period for reporting information;



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providing a penalty for failure of a seller to provide
the information report when due; amending s. 212.14,
F.S.; authorizing the