

By Senator Latvala

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1 A bill to be entitled

2 An act relating to the tax on tobacco products;
3 amending s. 210.30, F.S.; increasing the tax on loose
4 cigarette tobacco or rolling tobacco; making technical
5 and grammatical changes; providing an effective date.

6
7 Be It Enacted by the Legislature of the State of Florida:

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9 Section 1. Section 210.30, Florida Statutes, is amended to
10 read:

11 210.30 Tax on tobacco products; exemptions.—

12 (1) A tax is ~~hereby~~ imposed upon all tobacco products in
13 this state and upon any person engaged in business as a
14 distributor thereof at the rate of 25 percent of the wholesale
15 sales price of such tobacco products, plus 82 cents per ounce or
16 fraction of an ounce on loose cigarette tobacco or rolling
17 tobacco sold and used primarily for roll-your-own cigarettes.

18 Such tax shall be imposed at the time the distributor:

19 (a) Brings or causes to be brought into this state from
20 without the state tobacco products for sale;

21 (b) Makes, manufactures, or fabricates tobacco products in
22 this state for sale in this state; or

23 (c) Ships or transports tobacco products to retailers in
24 this state, to be sold by those retailers.

25 (2) A tax is ~~hereby~~ imposed upon the use or storage by
26 consumers of tobacco products in this state and upon such
27 consumers at the rate of 25 percent of the cost of such tobacco
28 products, plus 82 cents per ounce or fraction of an ounce on
29 loose cigarette tobacco or rolling tobacco sold and used

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30 primarily for roll-your-own cigarettes. The tax imposed by this
31 subsection does ~~shall~~ not apply if the tax imposed by subsection
32 (1) on such tobacco products has been paid. This tax does ~~shall~~
33 not apply to the use or storage of tobacco products in
34 quantities of less than 1 pound in the possession of any one
35 consumer.

36 (3) Any tobacco product with respect to which a tax has
37 once been imposed under this part is ~~shall~~ not ~~again be~~ subject
38 to an additional tax under this part.

39 (4) ~~No tax shall be imposed by~~ This part does not impose a
40 tax upon tobacco products that are not within the taxing power
41 of the state under the Commerce Clause of the United States
42 Constitution.

43 (5) The exemptions provided for cigarettes under s.
44 210.04(4) ~~shall~~ also apply to tobacco products under this part.

45 Section 2. This act shall take effect July 1, 2012.