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LEGISLATIVE ACTION

Senate

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House

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Floor: 3/AD/2R

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04/14/2015 12:30 PM

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Senator Margolis moved the following:

**Senate Amendment (with title amendment)**

Between lines 47 and 48

insert:

Section 2. Subsection (9) of section 565.02, Florida Statutes, is amended to read:

565.02 License fees; vendors; clubs; caterers; and others.—

(9) It is the finding of the Legislature that passenger vessels engaged exclusively in foreign commerce are susceptible to a distinct and separate classification for purposes of the sale of alcoholic beverages under the Beverage Law. Upon the



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12 filing of an application and payment of an annual fee of \$1,100,  
13 the director is authorized to issue a permit authorizing the  
14 operator, or, if applicable, his or her concessionaire, of a  
15 passenger vessel which has cabin-berth capacity for at least 75  
16 passengers, and which is engaged exclusively in foreign  
17 commerce, to sell alcoholic beverages on the vessel for  
18 consumption on board only:

19 (a) During a period not in excess of 24 hours prior to  
20 departure while the vessel is moored at a dock or wharf in a  
21 port of this state; or

22 (b) At any time while the vessel is located in Florida  
23 territorial waters and is in transit to or from international  
24 waters.

25  
26 One such permit shall be required for each such vessel and shall  
27 name the vessel for which it is issued. No license shall be  
28 required or tax levied by any municipality or county for the  
29 privilege of selling beverages for consumption on board such  
30 vessels. The beverages so sold may be purchased outside the  
31 state by the permittee, and the same shall not be considered as  
32 imported for the purposes of s. 561.14(3) solely because of such  
33 sale. The permittee is not required to obtain its beverages from  
34 licensees under the Beverage Law, but it shall keep a strict  
35 account of all such beverages sold within this state and shall  
36 make monthly reports to the division on forms prepared and  
37 furnished by the division. A permittee who sells on board the  
38 vessel beverages withdrawn from United States Bureau of Customs  
39 and Border Protection bonded storage on board the vessel may  
40 satisfy such accounting requirement by supplying the division



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41 with copies of the appropriate United States Bureau of Customs  
42 and Border Protection forms evidencing such withdrawals as  
43 importations under United States customs laws. Such permittee  
44 shall pay to the state an excise tax for beverages sold pursuant  
45 to this section, if such excise tax has not previously been  
46 paid, in an amount equal to the tax which would be required to  
47 be paid on such sales by a licensed manufacturer or distributor.  
48 The calculation of excise tax due under this section must be  
49 based on the advertised volume per drink. A vendor holding such  
50 permit shall pay the tax monthly to the division at the same  
51 time he or she furnishes the required report. Such report shall  
52 be filed on or before the 15th day of each month for the sales  
53 occurring during the previous calendar month. The provisions of  
54 s. 213.21(7) are applicable for all taxes administered by the  
55 department under this section.

56  
57 ===== T I T L E A M E N D M E N T =====

58 And the title is amended as follows:

59 Delete line 11

60 and insert:

61 entities; amending s. 565.02, F.S.; requiring the  
62 calculation of a specified excise tax to be based on  
63 the advertised volume per drink; providing  
64 applicability; providing an effective date.