



841178

LEGISLATIVE ACTION

Senate

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House

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Floor: WD

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03/11/2016 02:26 PM

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Senator Evers moved the following:

**Senate Amendment (with title amendment)**

Before line 143

insert:

Section 1. Subsection (1), paragraph (a) of subsection (3),  
and subsection (4) of section 210.1801, Florida Statutes, are  
amended to read:

210.1801 Exempt cigarettes for members of recognized Indian  
tribes.—

(1) Notwithstanding any provision of this chapter to the  
contrary, a member of an Indian tribe recognized in this state



841178

12 who purchases cigarettes on an Indian reservation for his or her  
13 own use is exempt from paying a cigarette tax and surcharge.  
14 However, such member purchasing cigarettes outside of an Indian  
15 reservation or a nontribal member purchasing cigarettes on an  
16 Indian reservation is not exempt from paying the cigarette tax  
17 or surcharge when purchasing cigarettes within this state,  
18 unless the nontribal member purchases cigarettes on an Indian  
19 reservation as set forth in paragraph (3) (a). Accordingly, the  
20 tax and surcharge shall apply to all cigarettes sold on an  
21 Indian reservation to a nontribal member, and evidence of such  
22 tax or surcharge shall be by means of an affixed cigarette tax  
23 and surcharge stamp.

24 (3) Indian-tax-and-surcharge-exemption coupons shall be  
25 provided to the recognized governing body of each Indian tribe  
26 to ensure that each Indian tribe can obtain cigarettes that are  
27 exempt from the tax and surcharge which are for the use of the  
28 tribe or its members. The Indian-tax-and-surcharge-exemption  
29 coupons shall be provided to the Indian tribes quarterly. It is  
30 intended that each Indian tribe will distribute the Indian-tax-  
31 and-surcharge-exemption coupons to reservation cigarette sellers  
32 on such tribe's reservation. Only Indian tribes or reservation  
33 cigarette sellers on their reservations may redeem such Indian-  
34 tax-and-surcharge-exemption coupons pursuant to this section.

35 (a) The number of Indian-tax-and-surcharge-exemption  
36 coupons to be given to the recognized governing body of each  
37 Indian tribe shall be based upon the probable demand of the  
38 tribal members on the tribe's reservation plus the number needed  
39 for official tribal use. The annual total number of Indian-tax-  
40 and-surcharge-exemption coupons to be given to the recognized



841178

41 governing body of each Indian tribe shall be calculated by  
42 multiplying the number of members of the tribe times five packs  
43 of cigarettes times 365. If, based on probable demand, the  
44 number of Indian-tax-and-surcharge-exemption coupons given to  
45 the governing body of a recognized Indian tribe exceeds the  
46 actual demand of the tribal members plus the number needed for  
47 official tribal use, the tribe may use the excess coupons to  
48 sell tax-and-surcharge-free cigarettes to nontribal members on  
49 the reservation.

50 (4) (a) An Indian tribe may purchase cigarettes for its own  
51 official use from a wholesale dealer without payment of the  
52 cigarette tax and surcharge to the extent that the Indian tribe  
53 provides the wholesale dealer with Indian-tax-and-surcharge-  
54 exemption coupons entitling the Indian tribe to purchase such  
55 quantities of cigarettes as allowed by each Indian-tax-and-  
56 surcharge-exemption coupon without paying the cigarette tax and  
57 surcharge.

58 (b) A tribal member may purchase cigarettes for his or her  
59 own use without payment of the cigarette tax and surcharge if  
60 the tribal member makes such purchase on a qualified  
61 reservation.

62 (c) A nontribal member may purchase cigarettes for his or  
63 her own use without payment of the cigarette tax and surcharge  
64 if the nontribal member makes the purchase on an Indian  
65 reservation as set forth in paragraph (3) (a).

66 (d) ~~(e)~~ A reservation cigarette seller may purchase  
67 cigarettes for resale without payment of the cigarette tax from  
68 a wholesale dealer licensed pursuant to this chapter:

69 1. If the reservation cigarette seller brings the



70 cigarettes or causes them to be delivered onto a qualified  
71 reservation for resale on the reservation;

72 2. To the extent that the reservation cigarette seller  
73 provides the wholesale dealer with Indian-tax-and-surcharge-  
74 exemption coupons entitling the reservation cigarette seller to  
75 purchase such quantities of cigarettes as allowed on each  
76 Indian-tax-and-surcharge-exemption coupon without paying the  
77 cigarette tax and surcharge; and

78 3. If the cigarettes are affixed with a cigarette tax and  
79 surcharge stamp.

80 (e)~~(d)~~ A wholesale dealer may not collect the cigarette tax  
81 and surcharge from any purchaser if the purchaser gives the  
82 dealer Indian-tax-and-surcharge-exemption coupons that entitle  
83 the purchaser to purchase such quantities of cigarettes as  
84 allowed on each such Indian-tax-and-surcharge-exemption coupon  
85 without paying the cigarette tax and surcharge.

86

87 ===== T I T L E A M E N D M E N T =====

88 And the title is amended as follows:

89 Delete line 3

90 and insert:

91 Professional Regulation; amending s. 210.1801, F.S.;  
92 authorizing an Indian tribe to use certain excess  
93 Indian-tax-and-surcharge-exemption coupons for sales  
94 on the tribe's reservation to nontribal members under  
95 certain circumstances; amending s. 326.004, F.S.;