

1 A bill to be entitled

2 An act relating to alcoholic beverages; amending s.
3 561.14, F.S.; revising a provision relating to license
4 classification of distributors licensed to sell and
5 distribute alcoholic beverages for resale to specified
6 persons; authorizing distributors to purchase or
7 acquire certain alcoholic beverages from licensed
8 vendors; providing that such vendor may not be
9 classified as a distributor under the Beverage Law;
10 requiring distributors to maintain a record of
11 purchases and acquisitions; requiring distributors to
12 report certain information on a monthly excise tax
13 report; authorizing the Division of Alcoholic
14 Beverages and Tobacco to adopt rules governing
15 transactions and reporting; revising a provision
16 relating to license classification of vendors licensed
17 to sell alcoholic beverages to specified persons;
18 providing that sales by vendors to specified
19 distributors are exempt from sales tax collection at
20 the point of sale; providing an effective date.

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22 Be It Enacted by the Legislature of the State of Florida:

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24 Section 1. Subsections (2) and (3) of section 561.14,
25 Florida Statutes, are amended to read:

26 561.14 License and registration classification.—Licenses

27 and registrations referred to in the Beverage Law shall be
28 classified as follows:

29 (2) Distributors licensed to sell and distribute alcoholic
30 beverages for resale ~~at wholesale~~ to persons who are licensed or
31 registered to sell alcoholic beverages. Distributors licensed to
32 sell and distribute wine or distilled spirits may purchase or
33 acquire wine or distilled spirits from a licensed vendor. Such
34 licensed vendor may not be classified as a distributor under the
35 Beverage Law. Distributors shall maintain a complete and
36 accurate record, pursuant to s. 561.55, of all purchases or
37 acquisitions from a licensed vendor, including supporting
38 receipts from the licensed vendor, which must include the
39 beverage vendor's license number, address, and business name.
40 Distributors shall report the resale of wine and distilled
41 spirits to vendors on their monthly excise tax reports. State
42 excise taxes are presumed to have been paid when the vendor
43 purchased or acquired the beverages pursuant to subsection (3).
44 The division may adopt rules governing transactions and
45 reporting required under this subsection.

46 (3) Vendors licensed to sell alcoholic beverages to
47 licensed distributors ~~at retail only~~. All sales, at the point of
48 sale between a vendor to a licensed distributor, are exempt from
49 the sales and use tax under chapter 212. No vendor shall
50 purchase or acquire in any manner for the purpose of resale any
51 alcoholic beverages from any person not licensed as a vendor,
52 manufacturer, bottler, or distributor under the Beverage Law.

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53 Purchases of alcoholic beverages by vendors from vendors shall
54 be strictly limited to purchases between members of a pool
55 buying group for which the initial purchase of the alcoholic
56 beverages was ordered by a pool buying agent as a single
57 transaction. No vendor shall be a member of more than one
58 cooperative or pool buying group at any time. No vendor shall
59 import, or engage in the importation of, any alcoholic beverages
60 from places beyond the limits of the state.

61 Section 2. This act shall take effect July 1, 2016.