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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/04/2016	.	
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The Committee on Fiscal Policy (Bradley) recommended the following:

1 **Senate Amendment**

2

3   Delete lines 299 - 362

4 and insert:

5   2. "Base rate" means an amount equal to the total excise

6 taxes and surcharge paid by all permittees pursuant to this

7 subsection for sales of alcoholic beverages, cigarettes, and

8 other tobacco products taking place between January 1, 2015 and

9 December 31, 2015, inclusive, divided by the sum of the annual

10 capacities of all vessels permitted pursuant to this subsection

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11 | for calendar year 2015.

12 | 3. "Embarkation" means an instance where a vessel departs

13 | from a port in Florida.

14 | 4. "Lower berth" means a bed that is:

15 | a. Affixed to a vessel;

16 | b. Not located above another bed in the same cabin; and

17 | c. Located in a cabin not in use by employees of the

18 | operator of the vessel or its contractors.

19 | 5. "Quarterly capacity" means an amount equal to the number

20 | of lower berths on a vessel multiplied by the number of

21 | embarkations of that vessel during a calendar quarter.

22 | (b) It is the finding of the Legislature that passenger

23 | vessels engaged exclusively in foreign commerce are susceptible

24 | to a distinct and separate classification for purposes of the

25 | sale of alcoholic beverages, cigarettes, and other tobacco

26 | products under the Beverage Law and chapter 210.

27 | (c) Upon the filing of an application and payment of an

28 | annual fee of $1,100, the director is authorized to issue a

29 | permit authorizing the operator, or, if applicable, his or her

30 | concessionaire, of a passenger vessel which has cabin-berth

31 | capacity for at least 75 passengers, and which is engaged

32 | exclusively in foreign commerce, to sell alcoholic beverages,

33 | cigarettes, and other tobacco products on the vessel for

34 | consumption on board only:

35 | 1. (a) During a period not in excess of 24 hours prior to

36 | departure while the vessel is moored at a dock or wharf in a

37 | port of this state; or

38 | 2. (b) At any time while the vessel is located in Florida

39 | territorial waters and is in transit to or from international

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40 | waters.

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42 | One such permit shall be required for each such vessel and shall

43 | name the vessel for which it is issued. No license shall be

44 | required or tax levied by any municipality or county for the

45 | privilege of selling beverages, cigarettes, or other tobacco

46 | products for consumption on board such vessels. The beverages,

47 | cigars, or other tobacco products so sold may be purchased

48 | outside the state by the permittee, and the same shall not be

49 | considered as imported for the purposes of s. 561.14(3) solely

50 | because of such sale. The permittee is not required to obtain

51 | its beverages, cigarettes, or other tobacco products from

52 | licensees under the Beverage law or chapter 210. Each permittee,

53 | but it shall keep a strict account of the quarterly capacity of

54 | each of its vessels all such beverages sold within this state

55 | and shall make quarterly monthly reports to the division on

56 | forms prepared and furnished by the division. A permittee who

57 | sells on board the vessel beverages withdrawn from United States

58 | Bureau of Customs and Border Protection bonded storage on board

59 | the vessel may satisfy such accounting requirement by supplying

60 | the division with copies of the appropriate United States Bureau

61 | of Customs and Border Protection forms evidencing such

62 | withdrawals as importations under United States customs laws.

63 | (d) Each Such permittee shall pay to the state an excise

64 | tax for beverages and an excise tax and surcharge for cigarettes

65 | and other tobacco products sold pursuant to this subsection

66 | section, if such excise taxes and surcharge have tax has not

67 | previously been paid, in an amount equal to the tax which would

68 | be required to be paid on such sales by a licensed manufacturer

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69 ~~or distributor~~. The excise taxes and surcharge must be an amount

70 equal to the