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LEGISLATIVE ACTION

Senate

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House

Floor: WD/2R

05/03/2017 10:24 AM

Senator Brandes moved the following:

Senate Amendment (with title amendment)

Between lines 1343 and 1344

insert:

Section 2. Section 381.988, Florida Statutes, is created to read:

381.988 Tax on marijuana and marijuana products.-

(1) Notwithstanding s. 212.08, the sale of marijuana and marijuana products is subject to the sales tax imposed by chapter 212.

(2) All moneys collected pursuant to this section shall be



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12 deposited by the Department of Revenue within the same calendar
13 month as the sales taxes are collected by the department.

14 (a) Half of all sales tax proceeds collected shall be
15 transferred to the Education/General Student and Other Fees
16 Trust Fund to fund research and development, as determined by
17 the Board of Governors of the State University System, related
18 to the safety and efficacy of marijuana.

19 (b) The remainder of the sales tax proceeds shall be
20 deposited into the Grants and Donations Trust Fund within the
21 Department of Children and Families to be used exclusively to
22 fund substance abuse prevention, education, and treatment
23 programs.

24 1. For the purposes of this paragraph, substance abuse
25 prevention, education, and treatment programs include, but are
26 not limited to, targeted education programs related to the
27 abuses of licit and illicit drugs, school- and community-based
28 prevention and intervention programs utilizing proven evidence-
29 based practices, adolescent substance abuse treatment, treatment
30 programs for youth and adults in the justice system, and
31 programs designed to divert substance abusers away from the
32 justice system.

33 2. Funds deposited into the Grants and Donations Trust Fund
34 pursuant to this paragraph must be accounted for separately
35 within the fund and may be transferred to other state agencies
36 as authorized by the Legislature upon execution of an
37 interagency memorandum of understanding specifying the purpose
38 of the transfer, the programs to be funded, and the specific
39 outcomes that will be achieved.

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

42 And the title is amended as follows:

43 Delete line 137

44 and insert:

45 procedures by the department; creating s. 381.988,
46 F.S.; imposing a sales tax on marijuana and marijuana
47 products; requiring the Department of Revenue to
48 transfer moneys collected on such sales tax to
49 specified trust funds for certain purposes; creating
50 s. 1004.4351,