



854862

LEGISLATIVE ACTION

Senate

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House

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Senator Rader moved the following:

**Senate Amendment (with title amendment)**

Before line 126

insert:

Section 1. Section 210.02, Florida Statutes, is amended to read:

210.02 Cigarette tax imposed; collection.—

(1) An excise or privilege tax, in addition to all other taxes of every kind imposed by law, is imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution, and use of cigarettes in this state, in the



854862

12 following amounts, except as hereinafter otherwise provided, for  
13 cigarettes of standard dimensions:

14 (a) Upon all cigarettes weighing not more than 3 pounds per  
15 thousand, 16.95 mills on each cigarette.

16 (b) Upon all cigarettes weighing more than 3 pounds per  
17 thousand and not more than 6 inches long, 33.9 mills on each  
18 cigarette.

19 (c) Upon all cigarettes weighing more than 3 pounds per  
20 thousand and more than 6 inches long, 67.8 mills on each  
21 cigarette.

22 (2) The description of cigarettes contained in paragraphs  
23 (a), (b), and (c) of subsection (1) are hereby declared to be  
24 standard as to dimensions for taxing purposes as provided in  
25 this law and should any cigarette be received, purchased,  
26 possessed, sold, offered for sale, given away, or used of a size  
27 other than of standard dimensions, the same shall be taxed at  
28 the rate of 1.41 cents on each such cigarette.

29 (3) When cigarettes as described in paragraph (1) (a) are  
30 packed in varying quantities of 20 cigarettes or less, except  
31 manufacturer's free samples authorized under s. 210.04(9), the  
32 following rate shall govern:

33 (a) Packages containing 10 cigarettes or less require a  
34 26.95-cent ~~16.95-cent~~ tax.

35 (b) Packages containing more than 10 but not more than 20  
36 cigarettes require a 43.9-cent ~~33.9-cent~~ tax.

37 (4) When cigarettes as described in paragraph (1) (b) are  
38 packed in varying quantities of 20 cigarettes or less, except  
39 manufacturer's free samples authorized under s. 210.04(9), the  
40 following rates shall govern:



854862

41 (a) Packages containing 10 cigarettes or less require a  
42 43.9-cent ~~33.9-cent~~ tax.

43 (b) Packages containing more than 10 but not more than 20  
44 cigarettes require a 77.8-cent ~~67.8-cent~~ tax.

45 (5) When cigarettes as described in paragraph (1)(c) are  
46 packed in varying quantities of 20 cigarettes or less, except  
47 manufacturer's free samples authorized under s. 210.04(9), the  
48 following rates shall govern:

49 (a) Packages containing 10 cigarettes or less require a  
50 77.8-cent ~~67.8-cent~~ tax.

51 (b) Packages containing more than 10 but not more than 20  
52 cigarettes require a 145.6-cent ~~135.6-cent~~ tax.

53 (6) This tax shall be paid by the dealer to the division  
54 for deposit and distribution as hereinafter provided upon the  
55 first sale or transaction within the state, whether or not such  
56 sale or transfer be to the ultimate purchaser or consumer. The  
57 seller or dealer shall collect the tax from the purchaser or  
58 consumer, and the purchaser or consumer shall pay the tax to the  
59 seller. The seller or dealer shall be responsible for the  
60 collection of the tax and the payment of the same to the  
61 division. All taxes are due not later than the 10th day of the  
62 month following the calendar month in which they were incurred,  
63 and thereafter shall bear interest at the rate of 1 percent per  
64 month. If the amount of tax due for a given period is assessed  
65 without allocating it to any particular month, the interest  
66 shall begin with the date of the assessment. Whenever cigarettes  
67 are shipped from outside the state to anyone other than a  
68 distributing agent or wholesale dealer, the person receiving the  
69 cigarettes shall be responsible for the tax on said cigarettes



854862

70 and the payment of same to the division.

71 (7) It is the legislative intent that the tax on cigarettes  
72 shall be uniform throughout the state.

73 Section 2. Section 210.20, Florida Statutes, is amended to  
74 read:

75 210.20 Employees and assistants; distribution of funds.—

76 (1) The division under the applicable rules of the  
77 Department of Management Services shall have the power to employ  
78 such employees and assistants and incur such other expenses as  
79 may be necessary for the administration of this part, within the  
80 limits of an appropriation for the operation of the Department  
81 of Business and Professional Regulation as may be authorized by  
82 the General Appropriations Act.

83 (2) As collections are received by the division from such  
84 cigarette taxes, it shall pay the same into a trust fund in the  
85 State Treasury designated "Cigarette Tax Collection Trust Fund"  
86 which shall be paid and distributed as follows:

87 (a) The division shall from month to month certify to the  
88 Chief Financial Officer the amount derived from the cigarette  
89 tax imposed by s. 210.02, less the service charges provided for  
90 in s. 215.20, less 10 cents from every pack of cigarettes sold  
91 to managing entities of the community substance abuse services  
92 for opioid-related treatment services, and then less 0.9 percent  
93 of the amount derived from the cigarette tax imposed by s.  
94 210.02, which shall be deposited into the Alcoholic Beverage and  
95 Tobacco Trust Fund, specifying the amounts to be transferred  
96 from the Cigarette Tax Collection Trust Fund and credited on the  
97 basis of 2.9 percent of the net collections to the Revenue  
98 Sharing Trust Fund for Counties and 29.3 percent of the net



854862

99 collections for the funding of indigent health care to the  
100 Public Medical Assistance Trust Fund.

101 (b) Beginning July 1, 2004, and continuing through June 30,  
102 2013, the division shall from month to month certify to the  
103 Chief Financial Officer the amount derived from the cigarette  
104 tax imposed by s. 210.02, less the service charges provided for  
105 in s. 215.20 and less 0.9 percent of the amount derived from the  
106 cigarette tax imposed by s. 210.02, which shall be deposited  
107 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
108 an amount equal to 1.47 percent of the net collections, and that  
109 amount shall be paid to the Board of Directors of the H. Lee  
110 Moffitt Cancer Center and Research Institute, established under  
111 s. 1004.43, by warrant drawn by the Chief Financial Officer.  
112 Beginning July 1, 2014, and continuing through June 30, 2053,  
113 the division shall from month to month certify to the Chief  
114 Financial Officer the amount derived from the cigarette tax  
115 imposed by s. 210.02, less the service charges provided for in  
116 s. 215.20 and less 0.9 percent of the amount derived from the  
117 cigarette tax imposed by s. 210.02, which shall be deposited  
118 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
119 an amount equal to 4.04 percent of the net collections, and that  
120 amount shall be paid to the Board of Directors of the H. Lee  
121 Moffitt Cancer Center and Research Institute, established under  
122 s. 1004.43, by warrant drawn by the Chief Financial Officer.  
123 These funds are appropriated monthly out of the Cigarette Tax  
124 Collection Trust Fund, to be used for lawful purposes, including  
125 constructing, furnishing, equipping, financing, operating, and  
126 maintaining cancer research and clinical and related facilities;  
127 furnishing, equipping, operating, and maintaining other



854862

128 properties owned or leased by the H. Lee Moffitt Cancer Center  
129 and Research Institute; and paying costs incurred in connection  
130 with purchasing, financing, operating, and maintaining such  
131 equipment, facilities, and properties. In fiscal years 2004-2005  
132 and thereafter, the appropriation to the H. Lee Moffitt Cancer  
133 Center and Research Institute authorized by this paragraph shall  
134 not be less than the amount that would have been paid to the H.  
135 Lee Moffitt Cancer Center and Research Institute in fiscal year  
136 2001-2002, had this paragraph been in effect.

137 (c) Beginning July 1, 2017, and continuing through June 30,  
138 2033, the division shall from month to month certify to the  
139 Chief Financial Officer the amount derived from the cigarette  
140 tax imposed by s. 210.02, less the service charges provided for  
141 in s. 215.20 and less 0.9 percent of the amount derived from the  
142 cigarette tax imposed by s. 210.02, which shall be deposited  
143 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
144 an amount equal to 1 percent of the net collections, not to  
145 exceed \$3 million annually, and that amount shall be deposited  
146 into the Biomedical Research Trust Fund in the Department of  
147 Health. These funds are appropriated annually from the  
148 Biomedical Research Trust Fund for the advancement of cures for  
149 cancers afflicting pediatric populations through basic or  
150 applied research, including, but not limited to, clinical trials  
151 and nontoxic drug discovery. These funds are not included in the  
152 calculation for the distribution of funds pursuant to s.  
153 381.915; however, these funds shall be distributed to cancer  
154 centers participating in the Florida Consortium of National  
155 Cancer Institute Centers Program in the same proportion as is  
156 allocated to each cancer center in accordance with s. 381.915



854862

157 and are in addition to any funds distributed pursuant to that  
158 section.

159 (3) After all distributions hereinabove provided for have  
160 been made, the balance of the revenue produced from the tax  
161 imposed by this part shall be deposited in the General Revenue  
162 Fund.

163  
164 ===== T I T L E A M E N D M E N T =====

165 And the title is amended as follows:

166 Delete line 2

167 and insert:

168 An act relating to controlled substances; amending s.  
169 210.02, F.S.; increasing the cigarette tax per pack of  
170 cigarettes; amending s. 210.20, F.S.; allocating a  
171 specified amount of the cigarette tax collected per  
172 pack of cigarettes sold to managing entities of the  
173 community substance abuse services for opioid-related  
174 treatment services; creating s.