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LEGISLATIVE ACTION

Senate

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House

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Floor: WD/2R

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03/07/2018 01:30 PM

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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



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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:



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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



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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



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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



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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



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.