

By Senator Farmer

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20191782__

1 A bill to be entitled
 2 An act relating to taxes and fees; amending s.
 3 566.036, F.S.; providing an application fee; creating
 4 s. 566.012, F.S.; imposing an excise tax on
 5 recreational marijuana; providing for inflation
 6 adjustments to the tax rate; providing for collection
 7 of the tax; providing for distribution of tax
 8 revenues; requiring an annual report concerning tax
 9 revenues; providing a contingent effective date.

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

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 13 Section 1. Subsection (12) is added to section 566.036,
 14 Florida Statutes, as created by SB ____, to read:

15 566.036 Licensing of marijuana establishments.-

16 (12) An applicant for a marijuana establishment license
 17 shall pay an application fee not to exceed \$5,000, as set by
 18 rule.

19 Section 2. Section 566.012, Florida Statutes, is created to
 20 read:

21 566.012 Excise tax on marijuana.-

22 (1) An excise tax is imposed on the sale or transfer of
 23 marijuana from a marijuana cultivation facility to a retail
 24 marijuana store or marijuana product manufacturing facility.
 25 Each marijuana cultivation facility shall pay an excise tax at
 26 the rate of \$50 per ounce, or proportionate part thereof, on
 27 marijuana that is sold or transferred from a marijuana
 28 cultivation facility pursuant to part II.

29 (2) The excise tax rate under subsection (1) shall be

34-00687A-19

20191782__

30 adjusted annually for inflation.

31 (a) Beginning in 2021, on or about February 15 of each
32 year, the department shall calculate the adjusted excise tax
33 rates by multiplying the rates in effect on the calculation date
34 by an inflation index computed as provided in paragraph (b). The
35 adjusted rates must be rounded to the nearest penny and become
36 effective on the first day of July immediately after the
37 calculation. The division shall publish the annually adjusted
38 excise tax rates and shall provide all necessary forms and
39 reports.

40 (b) The inflation index is the Consumer Price Index for All
41 Urban Consumers, U.S. City Average, or successor reports, as
42 reported by the United States Department of Labor, Bureau of
43 Labor Statistics, for the calendar year ending on December 31
44 immediately before the calculation date, divided by the Consumer
45 Price Index for the previous calendar year. The inflation index
46 may not be less than one.

47 (c)1. A marijuana cultivation facility subject to the
48 licensing requirement of s. 566.036 shall file, on or before the
49 last day of each month, a return on a form prescribed and
50 furnished by the division together with payment of the tax due
51 under this part. The return must report all marijuana products
52 held, purchased, manufactured, brought in, or caused to be
53 brought in from outside the state or shipped or transported to a
54 retail marijuana store or marijuana product manufacturing
55 facility within the state during the previous calendar month. A
56 marijuana cultivation facility shall keep a complete and
57 accurate record at its principal place of business to
58 substantiate all receipts and sales of marijuana products.

34-00687A-19

20191782__

59 2. The return must include further information as the
60 division may prescribe. Tax previously paid on marijuana
61 products that are returned to a marijuana establishment because
62 the product has become unfit for use, sale, or consumption and
63 for marijuana products that are returned to a marijuana
64 cultivation facility that are subsequently destroyed by the
65 marijuana cultivation facility may be taken as a credit on a
66 subsequent return. The division may either witness the
67 destruction of the product or may accept another form of proof
68 that the product has been destroyed by the marijuana cultivation
69 facility.

70 3. A person who is not a marijuana cultivation facility
71 licensed under s. 566.036 who imports, receives, or otherwise
72 acquires marijuana products for use or consumption in the state
73 from a person other than a licensed marijuana cultivation
74 facility shall file, on or before the last day of the month
75 after each month in which marijuana products were acquired, a
76 return on a form prescribed by the division together with
77 payment of the tax imposed by this part at the rate provided in
78 subsection (1). The return must report the quantity of marijuana
79 products imported, received, or otherwise acquired from a person
80 other than a licensed marijuana cultivation facility during the
81 previous calendar month and additional information that the
82 division may require.

83 (d) If a marijuana cultivation facility fails to make tax
84 payments as required by this section, the division may revoke
85 the marijuana cultivation facility's license.

86 Section 3. This act shall take effect on the same date that
87 SB ____ or similar legislation takes effect, if such legislation

34-00687A-19

20191782__

88 is adopted in the same legislative session or an extension
89 thereof and becomes law.