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A bill to be entitled
 An act relating to tobacco products; amending s.
 210.25, F.S.; revising the definition of the term
 "tobacco products" to include nicotine dispensing
 devices and nicotine products; republishing s.
 210.276, F.S., relating to a surcharge on tobacco
 products; republishing s. 210.30, F.S., relating to
 tax on tobacco products; republishing s. 569.003(1)
 and (4), F.S., relating to retail tobacco products
 dealer permits; providing an effective date.

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

Section 1. Subsection (12) of section 210.25, Florida
 Statutes, is amended to read:

210.25 Definitions.—As used in this part:

(12) "Tobacco products" means loose tobacco suitable for
 smoking; snuff; snuff flour; cavendish; plug and twist tobacco;
 fine cuts and other chewing tobaccos; shorts; refuse scraps;
 clippings, cuttings, and sweepings of tobacco, and other kinds
 and forms of tobacco prepared in such manner as to be suitable
 for chewing; and nicotine dispensing devices and nicotine
products as defined in s. 877.112(1)(a) and (b); but "tobacco
 products" does not include cigarettes, as defined by s.
 210.01(1), or cigars.

26 Section 2. Section 210.276, Florida Statutes, is
27 republished to read:

28 210.276 Surcharge on tobacco products.—

29 (1) A surcharge is levied upon all tobacco products in
30 this state and upon any person engaged in business as a
31 distributor of tobacco products at the rate of 60 percent of the
32 wholesale sales price. The surcharge shall be levied at the time
33 the distributor:

34 (a) Brings or causes to be brought into this state from
35 without the state tobacco products for sale;

36 (b) Makes, manufactures, or fabricates tobacco products in
37 this state for sale in this state; or

38 (c) Ships or transports tobacco products to retailers in
39 this state, to be sold by those retailers. A surcharge may not
40 be levied on tobacco products shipped or transported outside
41 this state for sale or use outside this state.

42 (2) A surcharge is imposed upon the use or storage by
43 consumers of tobacco products in this state and upon such
44 consumers at the rate of 60 percent of the wholesale sales
45 price. The surcharge imposed by this subsection does not apply
46 if the surcharge imposed by subsection (1) on such tobacco
47 products has been paid. This surcharge does not apply to the use
48 or storage of tobacco products in quantities of less than 1
49 pound in the possession of any one consumer.

50 (3) Any tobacco product with respect to which a surcharge

51 | has once been imposed under this section is not again subject to
 52 | surcharge under this section.

53 | (4) No surcharge shall be imposed by this section upon
 54 | tobacco products not within the taxing power of the state under
 55 | the Commerce Clause of the United States Constitution.

56 | (5) The exemptions provided for cigarettes under s.
 57 | 210.04(4) also apply to tobacco products subject to a surcharge
 58 | under this section.

59 | (6) The surcharge levied under this section shall be
 60 | administered, collected, and enforced in the same manner as the
 61 | tax imposed under s. 210.30.

62 | (7) Revenue produced from the surcharge levied under this
 63 | section shall be deposited into the Health Care Trust Fund
 64 | within the Agency for Health Care Administration.

65 | Section 3. Section 210.30, Florida Statutes, is
 66 | republished to read:

67 | 210.30 Tax on tobacco products; exemptions.—

68 | (1) A tax is hereby imposed upon all tobacco products in
 69 | this state and upon any person engaged in business as a
 70 | distributor thereof at the rate of 25 percent of the wholesale
 71 | sales price of such tobacco products. Such tax shall be imposed
 72 | at the time the distributor:

73 | (a) Brings or causes to be brought into this state from
 74 | without the state tobacco products for sale;

75 | (b) Makes, manufactures, or fabricates tobacco products in

76 | this state for sale in this state; or

77 | (c) Ships or transports tobacco products to retailers in
78 | this state, to be sold by those retailers.

79 | (2) A tax is hereby imposed upon the use or storage by
80 | consumers of tobacco products in this state and upon such
81 | consumers at the rate of 25 percent of the cost of such tobacco
82 | products. The tax imposed by this subsection shall not apply if
83 | the tax imposed by subsection (1) on such tobacco products has
84 | been paid. This tax shall not apply to the use or storage of
85 | tobacco products in quantities of less than 1 pound in the
86 | possession of any one consumer.

87 | (3) Any tobacco product with respect to which a tax has
88 | once been imposed under this part shall not again be subject to
89 | tax under this part.

90 | (4) No tax shall be imposed by this part upon tobacco
91 | products not within the taxing power of the state under the
92 | Commerce Clause of the United States Constitution.

93 | (5) The exemptions provided for cigarettes under s.
94 | 210.04(4) shall also apply to tobacco products under this part.

95 | Section 4. Subsections (1) and (4) of section 569.003,
96 | Florida Statutes, are republished to read:

97 | 569.003 Retail tobacco products dealer permits;
98 | application; qualifications; fees; renewal; duplicates.—

99 | (1)(a) Each person, firm, association, or corporation that
100 | seeks to deal, at retail, in tobacco products within this state,

101 or to allow a tobacco products vending machine to be located on
102 its premises in this state, must obtain a retail tobacco
103 products dealer permit for each place of business or the
104 premises where tobacco products are sold. Each retail dealer
105 owning, leasing, furnishing, or operating vending machines
106 through which tobacco products are sold must obtain a permit for
107 each machine and shall post the permit in a conspicuous place on
108 or near the machine; however, if the dealer has more than one
109 vending machine at a single location or if tobacco products are
110 sold both over the counter and through a vending machine at a
111 single location, the dealer need obtain only one permit for that
112 location.

113 (b) Application for a permit must be made on a form
114 furnished by the division and must set forth the name under
115 which the applicant transacts or intends to transact business,
116 the address of the location of the applicant's place of business
117 within the state, and any other information the division
118 requires. If the applicant has or intends to have more than one
119 place of business dealing in tobacco products within this state,
120 a separate application must be made for each place of business.
121 If the applicant is a firm or an association, the application
122 must set forth the names and addresses of the persons
123 constituting the firm or association; if the applicant is a
124 corporation, the application must set forth the names and
125 addresses of the principal officers of the corporation. The

126 application must also set forth any other information prescribed
127 by the division for the purpose of identifying the applicant
128 firm, association, or corporation. The application must be
129 signed and verified by oath or affirmation by the owner, if a
130 sole proprietor, or, if the owner is a firm, association, or
131 partnership, by the members or partners thereof, or, if the
132 owner is a corporation, by an executive officer of the
133 corporation or by any person authorized by the corporation to
134 sign the application, together with the written evidence of this
135 authority. The application must be accompanied by the annual
136 permit fee prescribed by the division.

137 (c) Permits shall be issued annually, upon payment of the
138 annual permit fee prescribed by the division. The division shall
139 fix the fee in an amount sufficient to meet the costs incurred
140 by it in carrying out its permitting, enforcement, and
141 administrative responsibilities under this chapter, but the fee
142 may not exceed \$50. The proceeds of the fee shall be deposited
143 into the Alcoholic Beverage and Tobacco Trust Fund.

144 (d) The holder of a permit may renew the permit each year,
145 on or before January 15, upon payment of the annual permit fee.
146 A dealer that does not timely renew its permit must pay a
147 delinquent renewal fee of \$5 for each month or portion of a
148 month occurring after expiration, and before renewal, of the
149 dealer's permit. The division shall establish, by rule, a
150 renewal procedure that, to the greatest extent feasible,

151 combines the application and permitting procedure for permits
152 with the application and licensing system for alcoholic
153 beverages.

154 (e) The division may not grant an exemption from the
155 permit fees prescribed in this subsection for any applicant.

156 (4) If a permit has been destroyed or lost, the dealer may
157 apply to the division for the issuance of a duplicate permit.
158 The division shall issue a duplicate permit upon payment of a
159 \$15 fee, which the division shall deposit into the Alcoholic
160 Beverage and Tobacco Trust Fund.

161 Section 5. This act shall take effect July 1, 2020.