

By Senator Simmons

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1 A bill to be entitled
2 An act relating to taxes and fees; amending s. 210.25,
3 F.S.; revising the definition of the term "tobacco
4 products" to include nicotine dispensing devices and
5 nicotine products; republishing s. 210.276, F.S.,
6 relating to a surcharge on tobacco products;
7 republishing s. 210.30, F.S., relating to tax on
8 tobacco products; providing an effective date.

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

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

14 210.25 Definitions.—As used in this part:

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

24 Section 2. Section 210.276, Florida Statutes, is
25 republished to read:

26 210.276 Surcharge on tobacco products.—

27 (1) A surcharge is levied upon all tobacco products in this
28 state and upon any person engaged in business as a distributor
29 of tobacco products at the rate of 60 percent of the wholesale

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30 sales price. The surcharge shall be levied at the time the
31 distributor:

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

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

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

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

48 (3) Any tobacco product with respect to which a surcharge
49 has once been imposed under this section is not again subject to
50 surcharge under this section.

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

54 (5) The exemptions provided for cigarettes under s.
55 210.04(4) also apply to tobacco products subject to a surcharge
56 under this section.

57 (6) The surcharge levied under this section shall be
58 administered, collected, and enforced in the same manner as the

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59 tax imposed under s. 210.30.

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

63 Section 3. Section 210.30, Florida Statutes, is republished
64 to read:

65 210.30 Tax on tobacco products; exemptions.—

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

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

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

75 (c) Ships or transports tobacco products to retailers in
76 this state, to be sold by those retailers.

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

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

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

91 (5) The exemptions provided for cigarettes under s.
92 210.04(4) shall also apply to tobacco products under this part.

93 Section 4. This act shall take effect July 1, 2020.