

By Senator Farmer

34-00462B-22

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1                   A bill to be entitled  
2           An act relating to taxes; creating s. 566.012, F.S.;  
3           imposing a sales tax on marijuana; requiring certain  
4           entities to file a monthly return that includes sales  
5           tax payments and to keep specified records;  
6           authorizing the Division of Cannabis Management to  
7           revoke a marijuana cultivation facility's license  
8           under certain circumstances; creating s. 566.0125,  
9           F.S.; authorizing counties and municipalities to  
10          establish additional sales taxes on the sale of  
11          marijuana; limiting the sales tax rate; creating s.  
12          566.0126, F.S.; exempting certain purchases of  
13          marijuana for medical use from specified state and  
14          local sales taxes; providing a contingent effective  
15          date.

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

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19           Section 1. Section 566.012, Florida Statutes, is created to  
20 read:

21           566.012 Sales tax on marijuana.-

22           (1) In addition to all other taxes of every kind levied by  
23 law, including local taxes:

24           (a) A tax is levied at the rate of 15 percent of the sales  
25 price for marijuana sold at a retail marijuana store.

26           (b) A tax is levied at the rate of 19 cents per milligram  
27 of THC on sales of food or beverages containing marijuana sold  
28 by a marijuana consumption site.

29           (2) (a) A marijuana retail store or marijuana consumption

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30 site subject to the licensing requirement of s. 566.036 shall  
31 file, on or before the last day of each month, a return on a  
32 form prescribed and furnished by the division, together with  
33 payment of the tax due under this section. The return must  
34 report all marijuana sold during the previous calendar month. A  
35 marijuana retail store and a marijuana consumption site shall  
36 keep a complete and accurate record at their principal places of  
37 business to substantiate all sales of marijuana.

38 (b) The return must include further information as the  
39 division may prescribe.

40 (3) If a marijuana retail store or marijuana consumption  
41 site fails to make tax payments as required by this section, the  
42 division may revoke the store's or site's license.

43 Section 2. Section 566.0125, Florida Statutes, is created  
44 to read:

45 566.0125 County or municipality sales taxes.—A county or  
46 municipality may establish additional sales taxes for the sale  
47 of marijuana at marijuana retail stores or marijuana consumption  
48 sites, but the tax rate may not exceed:

49 (1) For marijuana retail stores, 3.75 percent of the sales  
50 price of the marijuana.

51 (2) For marijuana consumption sites, 4 cents per milligram  
52 of THC on sales of food or beverages containing marijuana sold  
53 by a marijuana consumption site.

54 Section 3. Section 566.0126, Florida Statutes, is created  
55 to read:

56 566.0126 Qualified medical marijuana purchases exempt from  
57 sales taxes.—Any purchase of marijuana for medical use from a  
58 retail marijuana store pursuant to s. 566.0635 is exempt from

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59 the taxes imposed under ss. 212.06, 566.012, and 566.0125 and  
60 any sales tax imposed by a county or municipality.

61 Section 4. This act shall take effect on the same date that  
62 SB \_\_\_\_ or similar legislation takes effect, if such legislation  
63 is adopted in the same legislative session or an extension  
64 thereof and becomes a law.