

By Senator Powell

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1 A bill to be entitled
2 An act relating to taxes and fees; creating s.
3 566.801, F.S.; specifying fees under ch. 566, F.S.,
4 for various applications, renewals, and other
5 purposes; creating s. 566.802, F.S.; providing
6 contributions for early approval adult use dispensing
7 organization licenses; creating s. 566.803, F.S.;
8 authorizing the Department of Business and
9 Professional Regulation to revise fees after a
10 specified date; creating s. 566.804, F.S.; providing
11 for certain mandatory contributions for obtaining
12 early approval adult use dispensing organization
13 licenses; creating s. 566.805, F.S.; levying a tax on
14 the cultivation of cannabis; specifying the amount of
15 the tax; providing for the collection, payment, and
16 administration of the tax; providing for rulemaking;
17 creating s. 566.806, F.S.; defining terms; levying a
18 tax on cannabis purchases; providing exceptions;
19 providing for the collection, payment, and
20 administration of the tax; requiring recordkeeping;
21 prohibiting specified offenses concerning the tax;
22 providing criminal penalties; defining terms;
23 providing for enforcement; authorizing the department
24 to adopt rules; providing a contingent effective date.

25
26 Be It Enacted by the Legislature of the State of Florida:

27
28 Section 1. Section 566.801, Florida Statutes, is created to
29 read:

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30 566.801 Fees.—Licensing and registration fees under this
31 chapter are as follows:

32 (1) Early approval adult use dispensing organization
33 license fees:

34 (a) Application under s. 566.202(2)(a), \$30,000.

35 (b) Renewal under s. 566.202(11)(a), \$30,000.

36 (c) Secondary site application under s. 566.202(15)(d)1.,
37 \$30,000.

38 (d) Secondary site renewal under s. 566.202(15)(p)1.,
39 \$30,000.

40 (2) Conditional adult use dispensing organization licenses:

41 (a) Under s. 566.203(4)(a), \$5,000.

42 (b) Under s. 566.203(7)(b), \$60,000.

43 (3) Adult use dispensing organization licenses:

44 (a) Initial license under s. 566.2032(2)(b), \$60,000.

45 (b) Renewal under s. 566.20331(3), \$60,000.

46 (4) Adult use dispensing organization agent:

47 (a) Identification card fees:

48 1. Initial card under s. 566.2033(1)(e), \$100.

49 2. Renewal card under s. 566.20331(3), \$100.

50 (b) Applicants for training approval:

51 1. Under s. 566.2033(1)(e), \$2,000.

52 2. Under s. 566.2033(16), \$2,000.

53 (5) Changes in ownership of a dispensing organization under
54 s. 566.20334(10)(b), \$5,000.

55 (6) Early approval of adult use cultivation center
56 licenses:

57 (a) Application fee under s. 566.3011(2)(a), \$100,000.

58 (b) Cannabis business development fee under s.

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59 566.3011(2)(h), \$250,000.
 60 (c) Required contribution under s. 566.3011(2)(i),
 61 \$100,000.
 62 (d) Renewal fee under s. 566.3011(3)(a), \$100,000.
 63 (7) Conditional adult use license under s. 566.3013(4),
 64 \$100,000.
 65 (8) Conditional adult use cultivation center license
 66 registration fee under s. 566.3014(2)(b), \$100,000.
 67 (9) Cultivation center license renewal under s.
 68 566.3019(1)(a), \$100,000.
 69 (10) Craft grower:
 70 (a) Application fee under s. 566.401(2)(a)1., \$5,000.
 71 (b) License fee under s. 566.401(3)(d), \$40,000.
 72 (c) License renewal under s. 566.401(9)(a)1., \$40,000.
 73 (11) Infuser organization:
 74 (a) Application fee under s. 566.405(2)(a)1., \$5,000.
 75 (b) License fee under s. 566.401(3)(d), \$5,000.
 76 (c) Renewal application fee under s. 566.405(9)(a)1.,
 77 \$20,000.
 78 (12) Transporting organizations:
 79 (a) Application fee under s. 566.4501(2)(a)1., \$5,000.
 80 (b) License fee under s. 566.4501(3)(e), \$10,000.
 81 (c) Renewal fee under s. 566.4501(8)(a)1., \$10,000.
 82 Section 2. Section 566.802, Florida Statutes, is created to
 83 read:
 84 566.802 Contributions for early approval adult use
 85 dispensing organization licenses.—The contributions for early
 86 approval adult use dispensing organization licenses under this
 87 chapter are as follows:

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88 (1) Nonrefundable cannabis business development fee under
89 s. 566.202(2)(g), \$100,000.

90 (2) Social equity inclusion plans specified in s.
91 566.202(2)(h)1., 2., or 3., \$100,000.

92 (3) Social equity inclusion plan specified in s.
93 566.202(2)(h)5., \$200,000.

94 Section 3. Section 566.803, Florida Statutes, is created to
95 read:

96 566.803 Department fee revisions.—After January 1, 2022,
97 the department may by rule modify any fee established under this
98 chapter.

99 Section 4. Section 566.804, Florida Statutes, is created to
100 read:

101 566.804 Mandatory contributions for early approval adult
102 use dispensing organization licenses.—The mandatory
103 contributions for early approval adult use dispensing
104 organization licenses under this chapter are as follows:

105 (1) Nonrefundable cannabis business development fee under
106 s. 566.202(2)(g), \$100,000.

107 (2) Social equity inclusion plans specified in s.
108 566.202(2)(h)1., 2., or 3., \$100,000.

109 (3) Social equity inclusion plan specified in s.
110 566.202(2)(h)5., \$200,000.

111 (4) Nonrefundable cannabis development fee for secondary
112 site applications under s. 566.202(15)(d)15., \$200,000.

113 Section 5. Section 566.805, Florida Statutes, as created by
114 SB ____, is amended to read:

115 566.805 Cannabis cultivation.—

116 (1) CULTIVATING CANNABIS PRIVILEGE.—

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117 (a) Beginning January 1, 2023, a tax is imposed upon the
118 privilege of cultivating cannabis at the rate of 7 percent of
119 the gross receipts from the first sale of cannabis by a
120 cultivator. The sale of any product that contains any amount of
121 cannabis or any derivative thereof is subject to the tax under
122 this section on the full selling price of the product. The
123 department may determine the selling price of the cannabis when
124 the seller and purchaser are affiliated persons, when the sale
125 and purchase of cannabis is not an arm's length transaction, or
126 when cannabis is transferred by a craft grower to the craft
127 grower's dispensing organization or infuser or processing
128 organization and a value is not established for the cannabis.
129 The value determined by the department must be commensurate with
130 the actual price received for products of like quality,
131 character, and use in the area. If there are no sales of
132 cannabis of like quality, character, and use in the same area,
133 the department must establish a reasonable value based on sales
134 of products of like quality, character, and use in other areas
135 of this state, taking into consideration any other relevant
136 factors.

137 (b) The cannabis cultivation privilege tax imposed under
138 this section is solely the responsibility of the cultivator who
139 makes the first sale and is not the responsibility of a
140 subsequent purchaser, a dispensing organization, or an infuser.
141 Persons subject to the tax imposed under this section may
142 reimburse themselves for their tax liability hereunder by
143 separately stating reimbursement for their tax liability as an
144 additional charge.

145 (c) The tax imposed under this section is in addition to

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146 all other occupation, privilege, or excise taxes imposed by the
147 state or by any unit of local government.

148 (2) REGISTRATION OF CULTIVATORS.—Every cultivator and craft
149 grower subject to the tax under this section shall apply to the
150 Department of Revenue for a certificate of registration under
151 this section. All applications for registration under this
152 section must be made by electronic means in the form and manner
153 required by the department. For that purpose, the provisions of
154 chapter 212 are incorporated into this section to the extent
155 such provisions are not inconsistent with this section. In
156 addition, a certificate of registration may not be issued under
157 this section unless the applicant is licensed under this
158 chapter.

159 (3) (a) RETURN AND PAYMENT.—Each person who is required to
160 pay the tax imposed by this section shall make a return to the
161 department on or before the 20th day of each month for the
162 preceding calendar month stating the following:

163 1. The taxpayer's name.

164 2. The address of the taxpayer's principal place of
165 business and, if different, the address where the taxpayer is
166 engaged in the business of cultivating cannabis subject to tax
167 under this section.

168 3. The total amount of receipts received by the taxpayer
169 during the preceding calendar month from sales of cannabis
170 subject to tax under this section.

171 4. The total amount received by the taxpayer during the
172 preceding calendar month on charge and time sales of cannabis
173 subject to tax imposed under this section.

174 5. Any deductions allowed by law.

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175 6. The gross receipts that were received by the taxpayer
176 during the preceding calendar month and upon the basis of which
177 the tax is imposed.

178 7. The amount of tax due.

179 8. The signature of the taxpayer.

180 9. Any other information as the department may reasonably
181 require.

182 (b) All returns required to be filed and payments required
183 to be made under this section must be by electronic means.
184 Taxpayers who demonstrate hardship in paying electronically may
185 petition the department to waive the electronic payment
186 requirement.

187 (c) The taxpayer making the return provided for in this
188 section shall also pay to the department the amount of tax
189 imposed by this section, less a discount of 1.75 percent, which
190 may not exceed the \$1,000 allowed per return period to reimburse
191 the taxpayer for the expenses incurred in keeping records,
192 collecting and remitting the tax, preparing and filing returns,
193 and supplying data to the department upon request. However, a
194 discount may not be claimed by a taxpayer in the following
195 instances:

196 1. On returns not timely filed and for taxes not timely
197 remitted.

198 2. On returns that are not filed electronically.

199 3. For any payment that is not made electronically, unless
200 a waiver has been granted under this section.

201 (d) Any amount that is required to be shown or reported on
202 any return or other document under this section must, if the
203 amount is not a whole dollar amount, be increased to the nearest

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204 whole dollar amount if the fractional part of a dollar is \$0.50
205 or more and decreased to the nearest whole dollar amount if the
206 fractional part of a dollar is less than \$0.50.

207 (e) If a total amount of less than \$1 is payable,
208 refundable, or creditable, the amount must be disregarded if it
209 is less than \$0.50 and must be increased to \$1 if it is \$0.50 or
210 more.

211 (f) A taxpayer who ceases to engage in business subject to
212 the requirements of this section shall file a final return under
213 this section with the department within 1 month after
214 discontinuing such business, notwithstanding any provision of
215 this section concerning the timeframe within which the taxpayer
216 must file the regular return.

217 (g) Each taxpayer subject to this section shall make
218 estimated payments to the department on or before the 7th, 15th,
219 22nd, and last day of the month during which tax liability to
220 the department is incurred. The payments must be in an amount
221 not less than the lower of either 22.5 percent of the taxpayer's
222 actual tax liability for the month or 25 percent of the
223 taxpayer's actual tax liability for the same calendar month of
224 the preceding year.

225 (h) The amount of the quarter-monthly payments must be
226 credited against the final tax liability of the taxpayer's
227 return for that month. If any quarter-monthly payment is not
228 paid at the time or in the amount required by this section, the
229 taxpayer is liable for penalties and interest on the difference
230 between the minimum amount due as a payment and the amount of
231 the quarter-monthly payment actually and timely paid, except
232 insofar as the taxpayer has previously made payments for that

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233 month to the department in excess of the minimum payments
234 previously due under this section.

235 (i) If any payment provided for in this section exceeds the
236 taxpayer's liabilities under this section, as shown on an
237 original monthly return, the department must, if requested by
238 the taxpayer, issue to the taxpayer a credit memorandum no later
239 than 30 days after the date of payment. The credit evidenced by
240 the credit memorandum may be assigned by the taxpayer to a
241 similar taxpayer under this chapter, in accordance with rules
242 adopted by the department. If a request for a credit memorandum
243 is not made, the taxpayer may credit the excess payment against
244 tax liability subsequently to be remitted to the department
245 under this chapter, in accordance with rules adopted by the
246 department. If the department subsequently determines that all
247 or any part of the credit taken was not actually due to the
248 taxpayer, the taxpayer's discount must be reduced, if necessary,
249 to reflect the difference between the credit taken and that
250 actually due, and the taxpayer is liable for penalties and
251 interest on the difference.

252 (j) If a taxpayer fails to sign a return within 30 days
253 after the proper notice and demand for signature by the
254 department is received by the taxpayer, the return is considered
255 valid and any amount shown to be due on the return is deemed
256 assessed.

257 (4) INFUSER INFORMATION RETURNS.—If deemed necessary for
258 the administration of this section, the department may adopt
259 rules requiring infusers to file information returns regarding
260 the sale of cannabis by infusers to dispensaries. The department
261 may require infusers to file all such returns by electronic

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262 means.

263 (5) DEPOSIT OF PROCEEDS.—All moneys received by the
264 department under this section must be deposited into the
265 Alcoholic Beverage, Marijuana, and Tobacco Trust Fund.

266 (6) ADMINISTRATION AND ENFORCEMENT.—

267 (a) The department has the power to administer and enforce
268 this section; to collect all taxes, penalties, and interest due
269 hereunder; to dispose of such taxes, penalties, and interest as
270 provided in this section; and to issue credit memoranda when
271 warranted due to erroneous payment of such taxes, penalties, or
272 interest.

273 (b) In the administration of and compliance with this
274 section, the department and persons who are subject to this
275 section have the same rights, remedies, privileges, immunities,
276 powers, and duties; are subject to the same conditions,
277 restrictions, limitations, penalties, and definitions of terms;
278 and shall employ the same procedures as are prescribed in
279 chapter 212 which are not inconsistent with this section.

280 (7) INVOICES.—

281 (a) Every sales invoice for cannabis issued by a cultivator
282 to a cannabis business establishment must contain all of the
283 following information:

284 1. The cultivator's certificate of registration number
285 assigned under this section.

286 2. The date the invoice was issued.

287 3. The invoice number.

288 4. The purchaser's name and address.

289 5. The selling price.

290 6. The amount of cannabis, cannabis concentrate, or

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291 cannabis-infused product.

292 7. Any other information the department deems necessary for
293 the administration of this section.

294 (b) Cultivators shall retain the invoices to be presented
295 upon demand for inspection by the department.

296 (8)~~(1)~~ ARREST; SEARCH AND SEIZURE WITHOUT WARRANT.—Any duly
297 authorized employee of the department may arrest without warrant
298 any person committing in his or her presence a violation of this
299 section; may without a search warrant inspect all cannabis
300 located in any place of business; may seize any cannabis in the
301 possession of the retailer in violation of this chapter; and may
302 seize any cannabis on which the tax imposed by this section has
303 not been paid. The cannabis so seized is subject to confiscation
304 and forfeiture as provided in subsections (9) and (10) ~~(2) and~~
305 ~~(3)~~.

306 (9)~~(2)~~ SEIZURE AND FORFEITURE.—After seizing any cannabis
307 as provided in subsection (10) ~~(3)~~, the department must hold a
308 hearing and determine whether the retailer was properly
309 registered to sell the cannabis at the time of its seizure by
310 the department. The department shall give at least 20 days'
311 notice of the time and place of the hearing to the owner of the
312 cannabis, if the owner is known, and also to the person in whose
313 possession the cannabis was found, if that person is known and
314 if the person in possession is not the owner of the cannabis. If
315 neither the owner nor the person in possession of the cannabis
316 is known, the department must publish the time and place of the
317 hearing at least once each week for 3 consecutive weeks in a
318 newspaper of general circulation in the county where the hearing
319 is to be held. If, as a result of the hearing, the department

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320 determines that the retailer was not properly registered at the
321 time the cannabis was seized, the department must enter an order
322 declaring the cannabis confiscated and forfeited to the state,
323 to be held by the department for disposal by it as provided in
324 subsection (10) ~~(3)~~. The department must give notice of the
325 order to the owner of the cannabis, if the owner is known, and
326 also to the person in whose possession the cannabis was found,
327 if that person is known and if the person in possession is not
328 the owner of the cannabis. If neither the owner nor the person
329 in possession of the cannabis is known, the department must
330 publish the order at least once each week for 3 consecutive
331 weeks in a newspaper of general circulation in the county where
332 the hearing was held in accordance with chapter 50.

333 (10) ~~(3)~~ SEARCH WARRANT; ISSUANCE AND RETURN; PROCESS;
334 CONFISCATION OF CANNABIS; FORFEITURES.—

335 (a) If a law enforcement officer of this state or any duly
336 authorized officer or employee of the department has reason to
337 believe that any violation of this section or a rule adopted
338 pursuant thereto has occurred and that the person violating this
339 section or rule has in that person's possession any cannabis in
340 violation of this section or a rule adopted pursuant thereto,
341 that law enforcement officer or officer or employee of the
342 department may file or cause to be filed his or her complaint in
343 writing, verified by affidavit, with any court within whose
344 jurisdiction the premises to be searched is situated, stating
345 the facts upon which the belief is founded, the premises to be
346 searched, and the property to be seized, and procure a search
347 warrant and execute that warrant. Upon the execution of the
348 search warrant, the law enforcement officer or officer or

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349 employee of the department executing the search warrant shall
350 return the warrant to the court that issued the warrant,
351 together with an inventory of the property taken under the
352 warrant. The court must then issue process against the owner of
353 the property if the owner is known; otherwise, process must be
354 issued against the person in whose possession the property is
355 found, if that person is known. In case of inability to serve
356 process upon the owner or the person in possession of the
357 property at the time of its seizure, notice of the proceedings
358 before the court must be given in the same manner as required by
359 the law governing cases of attachment. Upon the return of the
360 process duly served or upon the posting or publishing of notice
361 made, as applicable, the court or jury, if a jury is demanded,
362 shall determine whether the property seized was held or
363 possessed in violation of this section or a rule adopted
364 pursuant thereto. If a violation is found, the court must enter
365 a judgment confiscating the property and forfeiting it to the
366 state and ordering its delivery to the department. In addition,
367 the court may tax and assess the costs of the proceedings.

368 (b) If any cannabis has been declared forfeited to the
369 state by the department, as provided in subsection (9) ~~(2)~~ and
370 this section, and if all proceedings for the judicial review of
371 the department's decision have concluded, the department shall,
372 to the extent that its decision is sustained on review, destroy
373 or maintain such cannabis or may use it in an undercover
374 capacity.

375 (c) The department may, before any destruction of cannabis,
376 permit the true holder of trademark rights in the cannabis to
377 inspect such cannabis in order to assist the department in any

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378 investigation regarding such cannabis.

379 (11)~~(4)~~ CANNABIS RETAILERS; PURCHASE AND POSSESSION OF
380 CANNABIS.—Cannabis retailers may purchase cannabis for resale
381 only from cannabis business establishments as authorized by this
382 chapter.

383 (12) RULES.—The department may adopt rules necessary for
384 the enforcement of this section.

385 Section 6. Section 566.806, Florida Statutes, is created to
386 read:

387 566.806 Cannabis purchaser excise tax.—

388 (1) DEFINITIONS.—As used in his section, the term:

389 (a) "Adjusted delta-9-tetrahydrocannabinol level" means,
390 for a delta-9-tetrahydrocannabinol-dominant product, the sum of
391 the percentage of delta-9-tetrahydrocannabinol plus .877
392 multiplied by the percentage of tetrahydrocannabinolic acid.

393 (b) "Cannabis-infused product" means a beverage, food, oil,
394 ointment, tincture, topical formulation, or other product
395 containing cannabis which is not intended to be smoked.

396 (c) "Cannabis retailer" means a dispensing organization
397 that sells cannabis for use and not for resale.

398 (d) "Department" means the Department of Revenue.

399 (e) "Infuser organization" or "infuser" means a facility
400 operated by an organization or a business that is licensed by
401 the Department of Business and Professional Regulation to
402 directly incorporate cannabis or cannabis concentrate into a
403 product formulation to produce a cannabis-infused product.

404 (f) "Purchase price" means the consideration paid for a
405 purchase of cannabis, valued in money, including cash, gift
406 cards, credits, and property, which must be determined without

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407 any deduction on account of the cost of materials used, labor or
408 service costs, or any other expense. The term does not include
409 consideration paid for:

410 1. Any charge for a payment that is not honored by a
411 financial institution;

412 2. Any finance or credit charge, penalty or charge for
413 delayed payment, or discount for prompt payment; or

414 3. Any amount added to a purchaser's bill because of
415 charges made under the tax imposed by this section or any other
416 sales or use tax.

417 (g) "Purchaser" means a person who acquires cannabis for a
418 valuable consideration.

419 (h) "Taxpayer" means a cannabis retailer who is required to
420 collect the tax imposed under this section.

421 (2) TAX IMPOSED.—

422 (a) Beginning January 1, 2023, an excise tax shall be
423 imposed upon purchasers for the privilege of using cannabis at
424 the following rates:

425 1. Any cannabis, other than a cannabis-infused product,
426 with an adjusted delta-9-tetrahydrocannabinol level at or below
427 35 percent shall be taxed at a rate of 10 percent of the
428 purchase price.

429 2. Any cannabis, other than a cannabis-infused product,
430 with an adjusted delta-9-tetrahydrocannabinol level above 35
431 percent shall be taxed at a rate of 25 percent of the purchase
432 price.

433 3. A cannabis-infused product shall be taxed at a rate of
434 20 percent of the purchase price.

435 (b) The purchase of any product that contains any amount of

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436 cannabis or any derivative thereof is subject to the tax under
437 paragraph (a) on the full purchase price of the product.

438 (c) The tax imposed under this section may not be imposed
439 on cannabis that is sold for medical use as defined in s.
440 381.986 and purchased by a person listed on the Medical
441 Marijuana Use Registry. The tax imposed by this section may not
442 be imposed with respect to any transaction in interstate
443 commerce, to the extent such transaction may not, under the
444 Constitution and statutes of the United States, be made the
445 subject of taxation by the state.

446 (d) The tax imposed under this section is in addition to
447 all other occupation, privilege, or excise taxes imposed by the
448 state or by any of its political subdivision.

449 (e) The tax imposed under this section may not be imposed
450 on any purchase if the cannabis retailer is prohibited by
451 federal or State Constitution, treaty, convention, statute, or
452 court decision from collecting such tax from the purchaser.

453 (3) BUNDLING OF TAXABLE AND NONTAXABLE ITEMS; PROHIBITION;
454 TAXATION.—If a cannabis retailer sells for one price cannabis,
455 cannabis concentrate, or cannabis-infused products in
456 combination or bundled with items that are not subject to tax
457 under this section, the tax shall be imposed on the purchase
458 price of the entire bundled product.

459 (4) COLLECTION OF TAX.—

460 (a) The tax imposed by this section shall be collected from
461 the purchaser by the cannabis retailer at the rate stated in
462 subsection (2) and shall be remitted to the department as
463 provided in this section. All sales to a purchaser who is not a
464 cardholder under s. 381.986 shall be subject to tax collection.

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465 Cannabis retailers shall collect the tax by adding the tax to
466 the amount of the purchase price. The tax imposed by this
467 section shall, when collected, be stated on the sales invoice as
468 a distinct item separate from the purchase price of the
469 cannabis.

470 (b) If a cannabis retailer collects cannabis purchaser
471 excise tax measured by a purchase price that is not subject to
472 such excise tax, or if a cannabis retailer collects more from
473 the purchaser than the amount of excise tax required on the
474 transaction, the purchaser has a legal right to claim a refund
475 of that amount from the cannabis retailer. If the retailer does
476 not refund the excess amount to the purchaser, the cannabis
477 retailer is liable to pay such amount to the department.

478 (c) A person purchasing cannabis that is subject to tax
479 under this section who has not been charged the tax imposed by
480 subsection (2) shall make payment of such tax in the form and
481 manner provided by the department no later than the 20th day of
482 the month following the month of the cannabis purchase.

483 (5) REGISTRATION OF RETAILERS.—Every cannabis retailer
484 required to collect the tax under this section shall apply to
485 the department for a certificate of registration. All
486 applications for certificate of registration must be made by
487 electronic means in the form and manner prescribed by the
488 department. For that purpose, the provisions of chapter 212 are
489 incorporated into this section to the extent such provisions are
490 not inconsistent with this section. In addition, a certificate
491 of registration may not be issued under this section unless the
492 applicant is licensed under this chapter.

493 (6) TAX COLLECTED AS DEBT OWED TO STATE.—A cannabis

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494 retailer required to collect the tax imposed by this section is
495 liable to the department for the tax regardless of whether the
496 tax has been collected by the cannabis retailer, and such tax
497 constitutes a debt owed by the cannabis retailer to the state.
498 To the extent that a cannabis retailer required to collect the
499 tax imposed by this section has actually collected that tax, the
500 tax is held in trust for the benefit of the department.

501 (7) RETURN AND PAYMENT.—

502 (a) Each cannabis retailer required or authorized to
503 collect the tax imposed by this section shall file a return with
504 the department, by electronic means, on or before the 20th day
505 of each month for the preceding calendar month which contains
506 the following information:

507 1. The cannabis retailer's name.

508 2. The address of the cannabis retailer's principal place
509 of business and, if different, the address of the principal
510 place of business where the cannabis retailer is engaged in the
511 business of selling cannabis subject to tax under this section.

512 3. The total purchase price received by the cannabis
513 retailer for cannabis subject to tax under this section.

514 4. The amount of tax due at each rate.

515 5. The signature of the cannabis retailer.

516 6. Any other information the department may reasonably
517 require.

518 (b) All returns required to be filed and payments required
519 to be made under this section must be submitted by electronic
520 means. Cannabis retailers who demonstrate hardship in paying
521 electronically may petition the department to waive this
522 requirement.

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523 (c) Any amount that is required to be shown or reported on
524 any return or other document under this section must, if the
525 amount is not a whole dollar amount, be increased to the nearest
526 whole dollar amount if the fractional part of a dollar is \$0.50
527 or more and decreased to the nearest whole dollar amount if the
528 fractional part of a dollar is less than \$0.50. If a total
529 amount of less than \$1 is payable, refundable, or creditable,
530 the amount must be disregarded if it is less than \$0.50 and must
531 be increased to \$1 if it is \$0.50 or more.

532 (d) A cannabis retailer making the return required by this
533 section shall also pay to the department the amount of tax
534 imposed by this section, less a discount of 1.75 percent, which
535 may not exceed the \$1,000 allowed per return period to reimburse
536 the cannabis retailer for the expenses incurred in keeping
537 records, collecting and remitting tax, preparing and filing
538 returns, and supplying data to the department upon request.
539 However, a discount may not be claimed by a cannabis retailer in
540 the following instances:

- 541 1. On returns not timely filed and for taxes not timely
542 remitted.
543 2. On returns that are not filed electronically.
544 3. For any payment that is not made electronically, unless
545 a waiver has been granted under this section.

546 (e) A cannabis retailer who ceases to engage in business
547 subject to the requirements of this section shall file a final
548 return with the department within 1 month after discontinuing
549 the business, notwithstanding any other provision of this
550 section concerning the time within which a cannabis retailer may
551 file a return.

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552 (f) Each cannabis retailer shall make estimated payments to
553 the department on or before the 7th, 15th, 22nd, and last day of
554 the month during which tax liability to the department is
555 incurred. The payments must be in an amount not less than the
556 lower of either 22.5 percent of the cannabis retailer's actual
557 tax liability for the month or 25 percent of the cannabis
558 retailer's actual tax liability for the same calendar month of
559 the preceding year.

560 (g) The amount of the quarter-monthly payments must be
561 credited against the final tax liability of the cannabis
562 retailer's return for that month. If any such quarter-monthly
563 payment is not paid at the time or in the amount required by
564 this section, the cannabis retailer is liable for penalties and
565 interest on the difference between the minimum amount due as a
566 payment and the amount of the quarter-monthly payment actually
567 and timely paid, except insofar as the cannabis retailer has
568 previously made payments for that month to the department in
569 excess of the minimum payments previously due as provided in
570 this section.

571 (h) If any payment provided for in this section exceeds the
572 taxpayer's liabilities under this section, as shown on an
573 original monthly return, the department must, if requested by
574 the taxpayer, issue to the taxpayer a credit memorandum no later
575 than 30 days after the date of payment. The credit evidenced by
576 the credit memorandum may be assigned by the taxpayer to a
577 similar taxpayer under this section, in accordance with rules
578 adopted by the department. If a request for a credit memorandum
579 is not made, the taxpayer may credit the excess payment against
580 tax liability subsequently to be remitted to the department

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581 under this section, in accordance with rules adopted by the
582 department.

583 (i) If the department subsequently determines that all or
584 any part of the credit taken was not actually due to the
585 taxpayer, the taxpayer's discount must be reduced, if necessary,
586 to reflect the difference between the credit taken and that
587 actually due, and that taxpayer is liable for penalties and
588 interest on the difference.

589 (j) If a cannabis retailer fails to sign a return within 30
590 days after receiving the department's notice and demand for
591 signature, the return is considered valid and any amount shown
592 to be due on the return is deemed assessed.

593 (8) DEPOSIT OF PROCEEDS.—All moneys received by the
594 department under this section must be paid into the Cannabis
595 Regulation Fund.

596 (9) RECORDKEEPING; BOOKS AND RECORDS.—

597 (a) Every retailer of cannabis, regardless of whether the
598 retailer has obtained a certificate of registration under
599 subsection (5), shall keep complete and accurate records of
600 cannabis held, purchased, sold, or otherwise disposed of and
601 shall preserve and keep all invoices, bills of lading, sales
602 records, and copies of bills of sale, returns, and other
603 pertinent papers and documents relating to the purchase, sale,
604 or disposition of cannabis. Such records need not be maintained
605 on the licensed premises but must be maintained in this state.
606 However, all original invoices or copies of invoices covering
607 cannabis purchases must be retained on the licensed premises for
608 a period of 90 days after such purchase, unless the department
609 has granted a waiver in response to a written request in cases

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610 where records are kept at a central business location within
611 this state. The department shall adopt rules regarding the
612 eligibility for a waiver, revocation of a waiver, and
613 requirements and standards for maintenance and accessibility of
614 records located at a central location under a waiver provided
615 under this section.

616 (b) Books, records, papers, and documents that are required
617 by this section to be kept are, at all times during the usual
618 business hours of the day, subject to inspection by the
619 department or its duly authorized agents and employees. The
620 books, records, papers, and documents for any period for which
621 the department is authorized to issue a notice of tax liability
622 must be preserved until the expiration of that period.

623 (10) VIOLATIONS AND PENALTIES.—

624 (a) When the amount due is under \$300, any cannabis
625 retailer who fails to file a return, willfully fails or refuses
626 to make payment of the tax imposed by this section, or files a
627 fraudulent return; any officer or agent of a corporation engaged
628 in the business of selling cannabis to purchasers located in
629 this state who signs a fraudulent return filed on behalf of the
630 corporation; or any accountant or other agent who knowingly
631 enters false information on the return of any taxpayer under
632 this section commits a felony of the third degree, punishable as
633 provided in s. 775.082, s. 775.083, or s. 775.084.

634 (b) When the amount due is \$300 or more, a cannabis
635 retailer who files or causes to be filed a fraudulent return;
636 any officer or agent of a corporation engaged in the business of
637 selling cannabis to purchasers located in this state who files
638 or causes to be filed or signs or causes to be signed a

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639 fraudulent return filed on behalf of the corporation; or any
640 accountant or other agent who knowingly enters false information
641 on the return of any taxpayer under this section commits a
642 felony of the second degree, punishable as provided in s.
643 775.082, s. 775.083, or s. 775.084.

644 (c) A person who violates any provision of subsection (5),
645 fails to keep books and records as required under this section,
646 or willfully violates a rule of the department for the
647 administration and enforcement of this section commits a felony
648 of the third degree, punishable as provided in s. 775.082, s.
649 775.083, or s. 775.084. A person commits a separate offense on
650 each day that he or she engages in business in violation of
651 subsection (5) or of a department rule for the administration
652 and enforcement of this section. If a person fails to produce
653 the books and records for inspection by the department upon
654 request, a prima facie presumption arises that the person has
655 failed to keep books and records as required under this section.
656 A person who is unable to rebut this presumption is in violation
657 of this section and is subject to the penalties provided in this
658 section.

659 (d) A person who violates any provision of subsection (5),
660 fails to keep books and records as required under this section,
661 or willfully violates a rule of the department for the
662 administration and enforcement of this section commits a civil
663 violation and may be fined up to \$5,000. If a person fails to
664 produce books and records for inspection by the department upon
665 request, a prima facie presumption arises that the person has
666 failed to keep books and records as required under this section.
667 A person who is unable to rebut this presumption is in violation

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668 of this section and is subject to the penalties provided in this
669 section. A person commits a separate offense on each day that he
670 or she engages in business in violation of subsection (5).

671 (e) A person who fails to keep books and records or fails
672 to produce books and records for inspection, as required by
673 subsection (9), is liable to pay to the department a penalty of
674 \$1,000 for the first failure to keep books and records or
675 failure to produce books and records for inspection, as required
676 by subsection (9), and \$3,000 for each subsequent failure to
677 keep books and records or failure to produce books and records
678 for inspection, as required by subsection (9).

679 (f) A person who knowingly acts as a cannabis retailer in
680 this state without first having obtained a certificate of
681 registration in compliance with subsection (5) commits a felony
682 of the third degree, punishable as provided in s. 775.082, s.
683 775.083, or s. 775.084.

684 (g)1. A person commits the offense of tax evasion under
685 this section if he or she knowingly attempts in any manner to
686 evade or defeat the tax imposed on him or her or on any other
687 person, or the payment thereof, and he or she commits an
688 affirmative act in furtherance of the evasion. As used in this
689 paragraph, "affirmative act in furtherance of the evasion" means
690 an act designed in whole or in part to conceal, misrepresent,
691 falsify, or manipulate any material fact or tamper with or
692 destroy documents or materials related to a person's tax
693 liability under this section. Two or more acts of sales tax
694 evasion may be charged as a single count in any indictment,
695 information, or complaint. The amount of tax deficiency may be
696 aggregated for purposes of determining the amount of tax that is

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697 attempted to be or is evaded, and the period between the first
698 and last acts may be alleged as the date of the offense.

699 a. If the amount of the tax that is evaded or attempted to
700 be evaded is less than \$500, a person commits a felony of the
701 third degree, punishable as provided in s. 775.082, s. 775.083,
702 or s. 775.084.

703 b. If the amount of the tax that is evaded or attempted to
704 be evaded is \$500 or more but less than \$10,000, a person
705 commits a felony of the second degree, punishable as provided in
706 s. 775.082, s. 775.083, or s. 775.084.

707 c. If the amount of tax that is evaded or attempted to be
708 evaded is \$10,000 or more but less than \$100,000, a person
709 commits a felony of the second degree, punishable as provided in
710 s. 775.082, s. 775.083, or s. 775.084.

711 d. If the amount of tax that is evaded or attempted to be
712 evaded is \$100,000 or more, a person commits a felony of the
713 first degree, punishable as provided in s. 775.082, s. 775.083,
714 or s. 775.084.

715 2.a. A person who knowingly sells, purchases, installs,
716 transfers, possesses, uses, or accesses any automated sales
717 suppression device, zapper, or phantom-ware in this state
718 commits a felony of the second degree, punishable as provided in
719 s. 775.082, s. 775.083, or s. 775.084.

720 b. As used in this subparagraph, the term:

721 (I) "Automated sales suppression device" or "zapper" means
722 a software program that falsifies the electronic records of an
723 electronic cash register or other point-of-sale system,
724 including, but not limited to, transaction data and transaction
725 reports. The term includes the software program, any device that

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726 carries the software program, or an Internet link to the
727 software program.

728 (II) "Electronic cash register" means a device that keeps a
729 register or supporting documents through the use of an
730 electronic device or computer system designed to record
731 transaction data for the purpose of computing, compiling, or
732 processing retail sales transaction data in any manner.

733 (III) "Phantom-ware" means a hidden programming option
734 embedded in the operating system of an electronic cash register
735 or hardwired into an electronic cash register which can be used
736 to create a second set of records or which can eliminate or
737 manipulate transaction records in an electronic cash register.

738 (IV) "Transaction data" includes items purchased by a
739 purchaser; the price of each item; a taxability determination
740 for each item; a segregated tax amount for each taxed item; the
741 amount of cash or credit tendered; the net amount returned to
742 the customer in change; the date and time of the purchase; the
743 name, address, and identification number of the vendor; and the
744 receipt or invoice number of the transaction.

745 (V) "Transaction report" means a report that documents,
746 without limitation, the sales, taxes, or fees collected and the
747 media and discount voids at an electronic cash register and that
748 is printed on a cash register tape at the end of a day or shift,
749 or a report that documents every action at an electronic cash
750 register and is stored electronically.

751 c. A prosecution for any act in violation of this
752 subparagraph may be commenced at any time within 5 years of the
753 commission of that act.

754 (h) The department may adopt rules to administer the

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755 penalties under this section.

756 (i) A person whose principal place of business is in this
757 state and who is charged with a violation under this section
758 shall be tried in the county where his or her principal place of
759 business is located unless he or she asserts a right to be tried
760 in another venue.

761 (j) Except as otherwise provided in paragraph (h), a
762 prosecution for a violation described in this subsection may be
763 commenced within 3 years after the commission of the act
764 constituting the violation.

765 (11) ADMINISTRATION AND ENFORCEMENT.—

766 (a) The department has power to administer and enforce this
767 section, to collect all taxes and penalties due hereunder, to
768 dispose of such taxes and penalties as provided in this section,
769 and to issue credit memoranda when warranted due to erroneous
770 payment of such taxes or penalties.

771 (b) In the administration of and compliance with this
772 section, the department and persons who are subject to this
773 section have the same rights, remedies, privileges, immunities,
774 powers, and duties; are subject to the same conditions,
775 restrictions, limitations, penalties, and definitions of terms;
776 and shall employ the same procedures as are prescribed in
777 chapter 212 which are not inconsistent with this section.

778 (12) RULEMAKING.—The department may adopt rules and
779 prescribe forms relating to the administration and enforcement
780 of this section.

781 Section 7. Except as otherwise expressly provided in this
782 act, this act shall take effect on the same date that SB ____ or
783 similar legislation takes effect, if such legislation is adopted

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784 in the same legislative session or an extension thereof and
785 becomes a law.