

By Senator DiCeglie

18-01328-23

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1 A bill to be entitled
2 An act relating to taxes on malt beverages; amending
3 s. 563.05, F.S.; revising taxes on certain malt
4 beverages; reenacting ss. 561.1211, 561.1212, and
5 561.1213 F.S., relating to credit for contributions to
6 eligible nonprofit scholarship-funding organizations,
7 the New Worlds Reading Initiative, and eligible
8 charitable organizations, respectively, to incorporate
9 the amendment made by this act to s. 563.05, F.S., in
10 references thereto; providing an effective date.

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

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14 Section 1. Section 563.05, Florida Statutes, is amended to
15 read:

16 563.05 Excise taxes on malt beverages.—As to malt beverages
17 containing 0.5 percent or more of alcohol by volume, there shall
18 be paid by all manufacturers, distributors, and vendors, as
19 herein defined, a tax of 48 cents per gallon upon all such
20 beverages in bulk or in kegs or barrels; and, when such
21 beverages are sold in containers of less than 1 gallon, the tax
22 will be 0.375 cents per ounce ~~6 cents on each pint or fraction~~
23 ~~thereof~~ in the container. However, the excise taxes required to
24 be paid by this section upon malt beverages are not required to
25 be paid upon such beverages when they are sold to post
26 exchanges, ship service stores, and base exchanges located in
27 military, naval, or air force reservations within this state.

28 Section 2. For the purpose of incorporating the amendment
29 made by this act to section 563.05, Florida Statutes, in a

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30 reference thereto, section 561.1211, Florida Statutes, is
31 reenacted to read:

32 561.1211 Credit for contributions to eligible nonprofit
33 scholarship-funding organizations.—There is allowed a credit of
34 100 percent of an eligible contribution made to an eligible
35 nonprofit scholarship-funding organization under s. 1002.395
36 against any tax due under s. 563.05, s. 564.06, or s. 565.12,
37 except excise taxes imposed on wine produced by manufacturers in
38 this state from products grown in this state. However, a credit
39 allowed under this section may not exceed 90 percent of the tax
40 due on the return the credit is taken. For purposes of the
41 distributions of tax revenue under ss. 561.121 and 564.06(10),
42 the division shall disregard any tax credits allowed under this
43 section to ensure that any reduction in tax revenue received
44 that is attributable to the tax credits results only in a
45 reduction in distributions to the General Revenue Fund. The
46 provisions of s. 1002.395 apply to the credit authorized by this
47 section.

48 Section 3. For the purpose of incorporating the amendment
49 made by this act to section 563.05, Florida Statutes, in a
50 reference thereto, section 561.1212, Florida Statutes, is
51 reenacted to read:

52 561.1212 Credit for contributions to the New Worlds Reading
53 Initiative.—Beginning January 1, 2022, there is allowed a credit
54 of 100 percent of an eligible contribution made to the New
55 Worlds Reading Initiative under s. 1003.485 against any tax due
56 under s. 563.05, s. 564.06, or s. 565.12, except excise taxes
57 imposed on wine produced by manufacturers in this state from
58 products grown in this state. However, a credit allowed under

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59 this section may not exceed 90 percent of the tax due on the
60 return on which the credit is taken. For purposes of the
61 distributions of tax revenue under ss. 561.121 and 564.06(10),
62 the division shall disregard any tax credits allowed under this
63 section to ensure that any reduction in tax revenue received
64 which is attributable to the tax credits results only in a
65 reduction in distributions to the General Revenue Fund. The
66 provisions of s. 1003.485 apply to the credit authorized by this
67 section.

68 Section 4. For the purpose of incorporating the amendment
69 made by this act to section 563.05, Florida Statutes, in a
70 reference thereto, section 561.1213, Florida Statutes, is
71 reenacted to read:

72 561.1213 Credit for contributions to eligible charitable
73 organizations.—Beginning January 1, 2022, there is allowed a
74 credit of 100 percent of an eligible contribution made to an
75 eligible charitable organization under s. 402.62 against any tax
76 due under s. 563.05, s. 564.06, or s. 565.12, except excise
77 taxes imposed on wine produced by manufacturers in this state
78 from products grown in this state. However, a credit allowed
79 under this section may not exceed 90 percent of the tax due on
80 the return on which the credit is taken. For purposes of the
81 distributions of tax revenue under ss. 561.121 and 564.06(10),
82 the division shall disregard any tax credits allowed under this
83 section to ensure that any reduction in tax revenue received
84 which is attributable to the tax credits results only in a
85 reduction in distributions to the General Revenue Fund. The
86 provisions of s. 402.62 apply to the credit authorized by this
87 section.

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Section 5. This act shall take effect July 1, 2023.