

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 1137 (2026)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>      </u> (Y/N)
ADOPTED AS AMENDED	<u>      </u> (Y/N)
ADOPTED W/O OBJECTION	<u>      </u> (Y/N)
FAILED TO ADOPT	<u>      </u> (Y/N)
WITHDRAWN	<u>      </u> (Y/N)
OTHER	<u>      </u>

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1 Committee/Subcommittee hearing bill: Ways & Means Committee  
2 Representative Robinson, W. offered the following:

4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 **Section 1. Section 561.1215, Florida Statutes, is created to**  
7 **read:**

8 561.1215 Deductions for breakage, spoliation, evaporation,  
9 expiration, and extraordinary losses.—

10 (1) (a) Distributors of vinous, spirituous, or malt  
11 beverages may make deductions against any excise tax due under  
12 s. 563.05, s. 564.06, or s. 565.12 on their monthly tax report  
13 for alcoholic beverages that have become unsellable through  
14 warehouse breakage, spoliation, evaporation, or expiration or  
15 that have become unfit for human consumption, in an amount equal  
16 to the following:

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17       1. For vinous sales, 0.49 percent of gross tax.

18       2. For spirituous beverage sales, 0.15 percent of gross  
19       tax.

20       3. For malt beverage sales, 0.20 percent of gross tax or  
21       the actual breakage or spoliation.

22       (b) The method of determining breakage for malt beverages,  
23       either percentage or actual gallonage, must be elected annually  
24       and will be effective for 1 calendar year unless the license is  
25       transferred or 100 percent of the stock is sold to a new owner.

26       (c) Distributors that distribute more than one type of  
27       alcoholic beverage shall deduct the gross taxes for their  
28       products as prescribed in this subsection for vinous,  
29       spirituous, or malt beverages.

30       (2) (a) Extraordinary losses of vinous, spirituous, or malt  
31       beverages are excluded from the deductions in subsection (1).  
32       For purposes of this section, the term "extraordinary loss"  
33       means an unusual loss resulting from acts of God or nature which  
34       are not expected to recur; accidents that occur during  
35       interstate or intrastate shipment from manufacturer to  
36       distributor, from distributor to distributor, or from  
37       distributor to retailer; or products being recalled by a  
38       manufacturer and destroyed by a distributor. The term does not  
39       include a loss from evaporation, breakage, or spoliation  
40       incurred on the licensed premises in the normal course of

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41 business which exceeds the standard deductions prescribed in  
42 subsection (1).

43 (b) A distributor shall immediately notify the division  
44 when an extraordinary loss occurs. A distributor may deduct the  
45 actual gallonage of the extraordinary loss. The distributor  
46 shall show proof of the extraordinary loss before recovering or  
47 crediting any excise tax due to the unsalable alcoholic  
48 beverages by:

49 1. Providing a copy of a traffic accident investigation  
50 report or an incident report from the investigating agency when  
51 the loss occurs in transit;

52 2. Having the extraordinary loss witnessed or documented  
53 by an authorized division employee when the extraordinary loss  
54 occurs on the premises of the distributor; or

55 3. Clearly and objectively establishing the extraordinary  
56 loss through appropriate documentation as determined by the  
57 division.

58 (c) The distributor shall show proof of the destruction,  
59 dumping, or recycling of the alcoholic beverages involved in the  
60 extraordinary loss by providing a statement to the division from  
61 the distributor, or the distributor's authorized employee or  
62 agent, evidencing such destruction, dumping, or recycling. The  
63 statement must include a description of the location of the  
64 extraordinary loss; the alcoholic beverages, by gallonage and  
65 tax category, which have been destroyed, dumped, or recycled;

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66 and the location of the site where the alcoholic beverages were  
67 destroyed, dumped, or recycled.

68 (3) (a) Upon notification by a distributor, the division  
69 shall inspect any remaining undamaged invoiced inventory  
70 intended to be distributed.

71 (b) 1. A distributor reporting extraordinary losses must  
72 furnish proof that the excise tax has not been recovered from  
73 any other source. The distributor shall provide the division  
74 with copies of all insurance claims and receipts of payment upon  
75 request by the division.

76 2. The distributor shall record on forms prescribed by the  
77 division the actual gallonage of breakage, spoliation, or  
78 evaporation of alcoholic beverages; the date of product  
79 destruction; the quantity destroyed, by tax classification; and  
80 a statement signed by the distributor, or the distributor's  
81 authorized employee or agent, that the product was destroyed.

82 3. The division shall retain all completed forms for 3  
83 years.

84 (4) The division may adopt rules and forms to implement  
85 this section.

86 (5) This section applies retroactively to January 1, 2025.

87 **Section 2.** This act shall take effect upon becoming a law.

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90 **T I T L E A M E N D M E N T**

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91 Remove everything before the enacting clause and insert:

92 A bill to be entitled

93 An act relating to deductions for certain losses of  
94 alcoholic beverages; creating s. 561.1215, F.S.;  
95 authorizing a distributor of vinous, spirituous, or  
96 malt beverages to make an excise tax deduction in its  
97 monthly tax report for alcoholic beverages that have  
98 become unsalable through warehouse breakage,  
99 spoliation, evaporation, or expiration or that have  
100 become unfit for human consumption; specifying the  
101 percentage a distributor may deduct for such alcoholic  
102 beverages; requiring that the method of determining  
103 breakage for malt beverages be elected annually;  
104 providing that the method is effective for a specified  
105 timeframe; providing an exception; requiring  
106 distributors that distribute more than one type of  
107 alcoholic beverage to deduct their gross taxes for  
108 products according to those specified in a specified  
109 manner; excluding extraordinary losses of vinous,  
110 spirituous, or malt beverages from such deductions;  
111 defining the term "extraordinary loss"; requiring a  
112 distributor to immediately notify the Division of  
113 Alcoholic Beverages and Tobacco when an extraordinary  
114 loss occurs; authorizing a distributor to deduct the  
115 actual gallonage of the extraordinary loss; requiring

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116 such distributors to show proof of the extraordinary  
117 loss before recovering or crediting any excise tax due  
118 to the unsalable alcoholic beverages; specifying the  
119 manner in which a distributor may show such proof;  
120 requiring a distributor to show proof of the  
121 destruction, dumping, or recycling of the alcoholic  
122 beverages involved in the extraordinary loss;  
123 specifying the manner in which to show such proof;  
124 requiring the division to inspect any remaining  
125 undamaged invoiced inventory intended to be  
126 distributed upon being notified by the distributor;  
127 requiring a distributor reporting extraordinary losses  
128 to furnish proof that the excise tax has not been  
129 recovered from any other source; requiring the  
130 distributor to provide the division with copies of all  
131 insurance claims and receipts of payment upon request;  
132 requiring distributors to record certain information  
133 on forms prescribed by the division; requiring the  
134 division to retain such forms for a specified  
135 timeframe; authorizing the division to adopt rules and  
136 forms; providing retroactive application; providing an  
137 effective date.