

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 1137 (2026)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

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WITHDRAWN _____ (Y/N)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

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

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

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

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

(1)(a) Distributors of vinous, spirituous, or malt beverages may make deductions against any excise tax due under s. 563.05, s. 564.06, or s. 565.12 on their monthly tax report for alcoholic beverages that have become unsellable through warehouse breakage, spoliation, evaporation, or expiration or that have become unfit for human consumption, in an amount equal 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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such distributors to show proof of the extraordinary loss before recovering or crediting any excise tax due to the unsalable alcoholic beverages; specifying the manner in which a distributor may show such proof; requiring a distributor to show proof of the destruction, dumping, or recycling of the alcoholic beverages involved in the extraordinary loss; specifying the manner in which to show such proof; requiring the division to inspect any remaining undamaged invoiced inventory intended to be distributed upon being notified by the distributor; requiring a distributor reporting extraordinary losses to furnish proof that the excise tax has not been recovered from any other source; requiring the distributor to provide the division with copies of all insurance claims and receipts of payment upon request; requiring distributors to record certain information on forms prescribed by the division; requiring the division to retain such forms for a specified timeframe; authorizing the division to adopt rules and forms; providing retroactive application; providing an effective date.