

1 A bill to be entitled
2 An act relating to the beverage law; amending s.
3 561.221, F.S.; authorizing a craft brewery to conduct
4 tastings and sales of malt beverages at certain
5 events; requiring the Division of Alcoholic Beverages
6 and Tobacco to issue permits for such tastings and
7 sales to such craft breweries; requiring such craft
8 breweries to pay all entry fees and have a
9 representative present at such events; providing that
10 the permit is valid only for the duration and physical
11 location of the event; defining the term "craft
12 brewery"; amending s. 561.37, F.S.; deleting a
13 requirement that manufacturers and brewers file a
14 surety bond with the division; amending s. 563.02,
15 F.S.; revising a requirement for certain manufacturers
16 to pay a specified license tax; creating s. 563.042,
17 F.S.; defining terms; authorizing contract brewers to
18 transfer malt beverages to contracting brewers'
19 facilities up to a specified amount; authorizing a
20 contract brewer to contract with one or more
21 contracting brewers for a specified purpose; providing
22 that the contract brewer is responsible for complying
23 with federal and state law and for paying all federal
24 and state taxes; providing that title to the malt
25 beverages remains with the contract brewer until the

26 malt beverages are removed from the licensed premises;
27 requiring contract brewers and contracting brewers to
28 maintain certain records required by the division;
29 requiring licensed manufacturers that wish to engage
30 in contract brewing to notify the division of its
31 intention on forms provided by the division; requiring
32 such licensed manufacturers to make a full and
33 complete report to the division by a certain date;
34 specifying what a contract brewer and a contracting
35 brewer must include in such reports; requiring such
36 licensed manufacturers to maintain all records
37 required by the Beverage Law; requiring that an entity
38 seeking to become a host brewer or a guest brewer for
39 alternating proprietorship brewing first qualify as a
40 brewer with the National Revenue Center; requiring
41 such entities to submit a form to the division with
42 specified information; requiring that a guest brewer's
43 malt beverages be separate and identifiable from the
44 malt beverages of all other tenants at the host
45 brewer's licensed premises; requiring a guest brewer
46 to make a full and complete report of specified
47 information to the division by a certain day each
48 month; requiring a guest brewer to comply with all
49 federal and state law and to pay all federal and state
50 taxes; providing that title to the malt beverages

remains with the guest brewer; prohibiting
manufacturers or vendors from engaging in contract
brewing or alternating proprietorship brewing;
authorizing the division to adopt rules; providing an
effective date.

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

**Section 1. Paragraph (f) is added to subsection (2) of
section 561.221, Florida Statutes, to read:**

561.221 Licensing of manufacturers and distributors as
vendors and of vendors as manufacturers; conditions and
limitations.—

(2)

(f)1. A craft brewery licensed under this subsection may
conduct tastings and sales of malt beverages produced by the
brewery at fairs, trade shows, farmers markets, expositions, and
festivals in this state. The division shall issue permits to
craft breweries for such tastings and sales. A craft brewery
must pay all entry fees and must have a brewery representative
present during the event. The permit is limited to the duration
and physical location of the event.

2. As used in this paragraph, the term "craft brewery"
means a manufacturer, whether licensed in this state or in
another state, which produces in total fewer than 60,000 barrels

76 of malt beverages per calendar year.

77 **Section 2. Section 561.37, Florida Statutes, is amended to**
78 **read:**

79 561.37 Bond for payment of taxes.— Each ~~manufacturer and~~
80 ~~each~~ distributor shall file with the division a surety bond
81 acceptable to the division in the sum of \$25,000 as surety for
82 the payment of all taxes, provided, however, that when in the
83 discretion of the division the amount of business done by the
84 ~~manufacturer or~~ distributor is of such volume that a bond of
85 less than \$25,000 will be adequate to secure the payment of all
86 taxes assessed or authorized by the Beverage Law, the division
87 may accept a bond in a lesser sum than \$25,000, but in no event
88 shall it accept a bond of less than \$10,000, and it may at any
89 time in its discretion require any bond in an amount less than
90 \$25,000 to be increased so as not to exceed \$25,000; ~~provided,~~
91 ~~however, that the amount of bond required for a brewer shall be~~
92 ~~\$20,000, except that where, in the discretion of the division,~~
93 ~~the amount of business done by the brewer is of such volume that~~
94 ~~a bond of less than \$20,000 will be adequate to secure the~~
95 ~~payment of all taxes assessed or authorized by the Beverage Law,~~
96 ~~the division may accept a bond in a lesser sum than \$20,000, but~~
97 ~~in no event shall it accept a bond of less than \$10,000, and it~~
98 ~~may at any time in its discretion require any bond in an amount~~
99 ~~less than \$20,000 to be increased so as not to exceed \$20,000;~~
100 ~~provided further that the amount of the bond required for a wine~~

101 ~~or wine and cordial manufacturer shall be \$5,000, except that,~~
102 ~~in the case of a manufacturer engaged solely in the experimental~~
103 ~~manufacture of wines and cordials from Florida products, where~~
104 ~~in the discretion of the division the amount of business done by~~
105 ~~such manufacturer is of such volume that a bond of less than~~
106 ~~\$5,000 will be adequate to secure the payment of all taxes~~
107 ~~assessed or authorized by the Beverage Law, the division may~~
108 ~~accept a bond in a lesser sum than \$5,000, but in no event shall~~
109 ~~it accept a bond of less than \$1,000 and it may at any time in~~
110 ~~its discretion require a bond in an amount less than \$5,000 to~~
111 ~~be increased so as not to exceed \$5,000; provided, further, that~~
112 the amount of bond required for a distributor who sells only
113 beverages containing not more than 4.007 percent of alcohol by
114 volume, in counties where the sale of intoxicating liquors,
115 wines, and beers is prohibited, and to distributors who sell
116 only beverages containing not more than 17.259 percent of
117 alcohol by volume and wines regardless of alcoholic content, in
118 counties where the sale of intoxicating liquors, wines, and
119 beers is permitted, shall file with the division a surety bond
120 acceptable to the division in the sum of \$25,000, as surety for
121 the payment of all taxes; provided, however, that where in the
122 discretion of the division the amount of business done by such
123 distributor is of such volume that a bond of less than \$25,000
124 will be adequate to secure the payment of all taxes assessed or
125 authorized by the Beverage Law the division may accept a bond in

126 a less sum than \$25,000 but in no event shall it accept a bond
127 less than \$1,000 and it may at any time in its discretion
128 require any bond in an amount less than \$25,000 to be increased
129 so as not to exceed \$25,000; provided, further, that the amount
130 of bond required for a distributor in a county having a
131 population of 15,000 or less who procures a license by which his
132 or her sales are restricted to distributors and vendors who have
133 obtained licenses in the same county, shall be \$5,000.

134 **Section 3. Subsection (2) of section 563.02, Florida**
135 **Statutes, is amended to read:**

136 563.02 License fees; vendors; manufacturers and
137 distributors.—

138 (2) Each manufacturer engaged in the business of brewing
139 only malt beverages shall pay an annual state license tax of
140 \$3,000 for each plant or branch he or she may operate. However,
141 each manufacturer engaged in the business of brewing fewer ~~less~~
142 than 60,000 barrels ~~10,000 kegs~~ of malt beverages annually
143 pursuant to s. 561.221(2) or for consumption on the premises
144 pursuant to s. 561.221(3), shall pay an annual state license tax
145 of \$500 for each plant or branch.

146 **Section 4. Section 563.042, Florida Statutes, is created**
147 **to read:**

148 563.042 Contract brewing and alternating proprietorships.—

149 (1) As used in this section, the term:

150 (a) "Alternating proprietorship brewing" means an

151 agreement between a host brewer and guest brewer wherein the
152 guest brewer manufactures malt beverages on the host brewer's
153 licensed premises.

154 (b) "Contract brewer" means a licensed manufacturer of
155 malt beverages who brews such beverages on its licensed premises
156 for a contracting brewer.

157 (c) "Contract brewing" means an agreement between a
158 contract brewer and a contracting brewer wherein the contract
159 brewer brews malt beverages on its licensed premises for a
160 contracting brewer.

161 (d) "Contracting brewer" means a licensed manufacturer of
162 malt beverages who contracts for the services of malt beverage
163 brewing with a contract brewer.

164 (e) "Guest brewer" means a licensed manufacturer of malt
165 beverages who brews malt beverages at a host brewer's licensed
166 premises.

167 (f) "Host brewer" means a licensed manufacturer of malt
168 beverages who allows a guest brewer to brew malt beverages at
169 the host brewer's licensed premises.

170 (2) Notwithstanding any other provision of the Beverage
171 Law, contract brewers are authorized to transfer malt beverages
172 to contracting brewers in an amount up to the yearly production
173 amount at a contracting brewer's facility pursuant to a contract
174 brewing agreement entered into in accordance with this section.
175 Such beverages may be transferred to the contracting brewer's

176 licensed facility as provided in s. 561.221(2)(c).

177 (3) A contract brewer may contract with one or more
178 contracting brewers for the purpose of manufacturing malt
179 beverages for such licensees. The contract brewer is responsible
180 for complying with federal and state law relating to the
181 manufacturing of malt beverages, including labeling laws, and
182 for the payment of all federal and state taxes on any malt
183 beverage manufactured pursuant to this section after removing
184 the malt beverages from the manufacturer's licensed premises.
185 Title to the malt beverages remains with the contract brewer
186 until the malt beverages are removed from the licensed premises.

187 (4) Each entity engaged in the activities described in
188 this section shall maintain records, including the agreement
189 authorizing the manufacturing and transfer of malt beverages,
190 records of the amount of malt beverages manufactured as part of
191 the agreement, and all other records required by the division to
192 ensure compliance with the Beverage Law.

193 (5) Licensed manufacturers of malt beverages intending to
194 engage in contract brewing must do all of the following:

195 (a) Notify the division of the intent to operate as a
196 contract brewer or contracting brewer before engaging in
197 contract brewing, and disclose the location of licensed premises
198 where brewing will occur, on forms provided by the division.
199 Contracting brewers may only engage in the manufacture of malt
200 beverages at their duly licensed premises and at the disclosed

201 licensed premises of a contract brewer.

202 (b) Make a full and complete report to the division by the
203 10th day of each month. Contract brewers shall report the volume
204 of a label of malt beverages manufactured upon the licensed
205 premises. Contracting brewers shall report the volume of a label
206 of malt beverages manufactured at the licensed premises of the
207 contract brewer.

208 (c) Maintain all records required to be kept by
209 manufacturers of malt beverages under the Beverage Law.

210 (6) Before engaging in alternating proprietorship brewing,
211 an entity seeking to become a host brewer or a guest brewer must
212 qualify as a brewer with the National Revenue Center within the
213 United States Department of the Treasury and submit the
214 following information to the division on a form approved by the
215 division:

216 (a) The name of the host brewer.

217 (b) The name of the guest brewer.

218 (c) The location where the alternating proprietorship
219 brewing will take place.

220 (d) The location where any product brewed pursuant to the
221 alternating proprietorship brewing arrangement will be stored.

222 (e) The amount of malt beverages to be produced under the
223 alternating proprietorship brewing arrangement.

224 (f) The timeframe in which the guest brewer will be
225 manufacturing malt beverages on the host brewer's licensed

226 premises.

227 (g) Proof of occupancy rights to the host brewer's
228 licensed premises for the duration of the alternating
229 proprietorship brewing arrangement.

230 (h) Any other information reasonably deemed necessary by
231 the division to ensure the health, safety, and welfare of the
232 people in this state, and to ensure that all applicable taxes on
233 the malt beverages produced pursuant to an alternating
234 proprietorship brewing arrangement are remitted to the state.

235 (7) Each guest brewer's malt beverages must remain
236 separate and identifiable from the malt beverages of all other
237 tenants at the contract brewer's licensed premises at all times.

238 (8) Each guest brewer shall make a full and complete
239 report to the division by the 10th day of each month. Guest
240 brewers shall report the volume of each label of malt beverages
241 manufactured upon each licensed premises. Host brewers shall
242 report the volume of each label of malt beverages manufactured
243 at the licensed premises of the host brewer.

244 (9) The guest brewer is responsible for complying with all
245 federal and state law dealing with the manufacturing of malt
246 beverages, including labeling laws, and for the payment of all
247 federal and state taxes on any malt beverages manufactured
248 pursuant to this section upon removal of the malt beverages from
249 the manufacturer's licensed premises. Title to the malt
250 beverages remains with the guest brewer.

251 (10) Manufacturers or vendors licensed pursuant to s.
252 561.221(3) may not engage in contract brewing or alternating
253 proprietorship brewing.

254 (11) The division may adopt rules and forms pursuant to
255 ss. 120.536(1) and 120.54 to implement this section.

256 **Section 5.** This act shall take effect July 1, 2026.