

By Senator Latvala

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1 A bill to be entitled
2 An act relating to alcoholic beverages; amending s.
3 561.14, F.S.; authorizing distributors to purchase or
4 acquire alcoholic beverages from licensed vendors;
5 specifying that a vendor selling alcoholic beverages
6 to a licensed distributor is not classified as a
7 distributor; requiring the distributor to maintain
8 certain records of purchases and acquisitions from a
9 licensed vendor; requiring a distributor to report
10 resales of alcoholic beverages purchased from vendors
11 in monthly excise tax reports; authorizing the
12 division to adopt rules; exempting sales by vendors to
13 licensed distributors from sales tax collections;
14 providing an effective date.

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

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18 Section 1. Subsections (2) and (3) of section 561.14,
19 Florida Statutes, are amended to read:

20 561.14 License and registration classification.—Licenses
21 and registrations referred to in the Beverage Law shall be
22 classified as follows:

23 (2) Distributors licensed to sell and distribute alcoholic
24 beverages at wholesale to persons who are licensed or registered
25 to sell alcoholic beverages. Only distributors licensed to sell
26 and distribute wine or distilled spirits may purchase or acquire
27 alcoholic beverages from a licensed vendor, and such licensed
28 vendor may not be classified as a distributor under the Beverage
29 Law solely for selling alcoholic beverages to distributors. A

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30 distributor licensed to sell and distribute wine or distilled
31 spirits shall maintain records of all purchases or acquisitions
32 from a licensed vendor pursuant to s. 561.55, including
33 supporting receipts from the licensed vendor containing the
34 vendor's license number, address, and business name. Such
35 distributors shall report resales of alcoholic beverages
36 purchased from vendors on their monthly excise tax reports. The
37 state excise taxes shall be presumed to have been paid when the
38 vendor purchases or acquires the alcoholic beverages, as
39 provided in subsection (3). The division may adopt rules
40 governing such transactions and reporting.

41 (3) Vendors licensed to sell alcoholic beverages to
42 consumers and to licensed distributors. All sales from a vendor
43 to a licensed distributor are exempt from sales tax under
44 chapter 212 at the point of sale at retail only. A ~~No~~ vendor may
45 not ~~shall~~ purchase or acquire in any manner for the purpose of
46 resale any alcoholic beverages from any person not licensed as a
47 vendor, manufacturer, bottler, or distributor under the Beverage
48 Law. Purchases of alcoholic beverages by vendors from vendors
49 shall be strictly limited to purchases between members of a pool
50 buying group for which the initial purchase of the alcoholic
51 beverages was ordered by a pool buying agent as a single
52 transaction. A ~~No~~ vendor may not ~~shall~~ be a member of more than
53 one cooperative or pool buying group at any time. A ~~No~~ vendor
54 may not ~~shall~~ import, or engage in the importation of, any
55 alcoholic beverages from places beyond the limits of the state.

56 Section 2. This act shall take effect July 1, 2016.