

1 A bill to be entitled
 2 An act relating to taxes and fees; amending s.
 3 566.036, F.S.; providing an application fee; creating
 4 s. 566.012, F.S.; imposing an excise tax on
 5 recreational marijuana; providing for inflation
 6 adjustments to the tax rate; providing for collection
 7 of the tax; providing for distribution of tax
 8 revenues; requiring an annual report concerning tax
 9 revenues; providing a contingent effective date.

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

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 13 Section 1. Subsection (12) is added to section 566.036,
 14 Florida Statutes, as created by HB 1117, to read:

15 566.036 Licensing of marijuana establishments.—

16 (12) An applicant for a marijuana establishment license
 17 shall pay an application fee not to exceed \$5,000, as set by
 18 rule.

19
 20 Section 2. Section 566.012, Florida Statutes, is created
 21 to read:

22 566.012 Excise tax on marijuana.—

23 (1) An excise tax is imposed on the sale or transfer of
 24 marijuana from a marijuana cultivation facility to a retail
 25 marijuana store or marijuana product manufacturing facility.

26 | Each marijuana cultivation facility shall pay an excise tax at
27 | the rate of \$50 per ounce, or proportionate part thereof, on
28 | marijuana that is sold or transferred from a marijuana
29 | cultivation facility pursuant to part II.

30 | (2) The excise tax rate under subsection (1) shall be
31 | adjusted annually for inflation.

32 | (a) Beginning in 2021, on or about February 15 of each
33 | year, the department shall calculate the adjusted excise tax
34 | rates by multiplying the rates in effect on the calculation date
35 | by an inflation index computed as provided in paragraph (b). The
36 | adjusted rates must be rounded to the nearest penny and become
37 | effective on the first day of July immediately after the
38 | calculation. The division shall publish the annually adjusted
39 | excise tax rates and shall provide all necessary forms and
40 | reports.

41 | (b) The inflation index is the Consumer Price Index for
42 | All Urban Consumers, U.S. City Average, or successor reports, as
43 | reported by the United States Department of Labor, Bureau of
44 | Labor Statistics, for the calendar year ending on December 31
45 | immediately before the calculation date, divided by the Consumer
46 | Price Index for the previous calendar year. The inflation index
47 | may not be less than one.

48 | (c)1. A marijuana cultivation facility subject to the
49 | licensing requirement of s. 566.036 shall file, on or before the
50 | last day of each month, a return on a form prescribed and

51 furnished by the division together with payment of the tax due
52 under this part. The return must report all marijuana products
53 held, purchased, manufactured, brought in, or caused to be
54 brought in from outside the state or shipped or transported to a
55 retail marijuana store or marijuana product manufacturing
56 facility within the state during the previous calendar month. A
57 marijuana cultivation facility shall keep a complete and
58 accurate record at its principal place of business to
59 substantiate all receipts and sales of marijuana products.

60 2. The return must include further information as the
61 division may prescribe. Tax previously paid on marijuana
62 products that are returned to a marijuana establishment because
63 the product has become unfit for use, sale, or consumption and
64 for marijuana products that are returned to a marijuana
65 cultivation facility that are subsequently destroyed by the
66 marijuana cultivation facility may be taken as a credit on a
67 subsequent return. The division may either witness the
68 destruction of the product or may accept another form of proof
69 that the product has been destroyed by the marijuana cultivation
70 facility.

71 3. A person who is not a marijuana cultivation facility
72 licensed under s. 566.036 who imports, receives, or otherwise
73 acquires marijuana products for use or consumption in the state
74 from a person other than a licensed marijuana cultivation
75 facility shall file, on or before the last day of the month

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76 | after each month in which marijuana products were acquired, a
77 | return on a form prescribed by the division together with
78 | payment of the tax imposed by this part at the rate provided in
79 | subsection (1). The return must report the quantity of marijuana
80 | products imported, received, or otherwise acquired from a person
81 | other than a licensed marijuana cultivation facility during the
82 | previous calendar month and additional information that the
83 | division may require.

84 | (d) If a marijuana cultivation facility fails to make tax
85 | payments as required by this section, the division may revoke
86 | the marijuana cultivation facility's license.

87 | Section 3. This act shall take effect on the same date
88 | that HB 1117 or similar legislation takes effect, if such
89 | legislation is adopted in the same legislative session or an
90 | extension thereof and becomes law.