10-330-01

1 A bill to be entitled 2 An act relating to cider; amending s. 564.06, 3 F.S.; providing that cider is not considered 4 wine for purposes of the limitation on wine 5 container size; providing an effective date. 6 7 Be It Enacted by the Legislature of the State of Florida: 8 9 Section 1. Subsection (4) of section 564.06, Florida 10 Statutes, is amended to read: 564.06 Excise taxes on wines and beverages.--11 (4) As to cider, which is made from the normal 12 alcoholic fermentation of the juice of sound, ripe apples, 13 including but not limited to flavored, sparkling, or 14 carbonated cider and cider made from condensed apple must, 15 that contain not less than one-half of 1 percent of alcohol by 16 volume and not more than 7 percent of alcohol by volume, there 17 shall be paid by all manufacturers and distributors a tax at 18 19 the rate of \$.89 per gallon. With the sole exception of the 20 excise tax rate and the limitation on container size provided in s. 564.05, cider shall be considered wine and shall be 21 22 subject to the provisions of this chapter. Section 2. This act shall take effect upon becoming a 23 24 law. 25 26 27 SENATE SUMMARY 2.8 Provides that cider will not be considered wine for purposes of the limitation on wine container size. 29 30 31