

1 A bill to be entitled
 2 An act relating to cigarette taxes; amending s. 210.01,
 3 F.S.; providing a definition; amending s. 210.02, F.S.;
 4 increasing rates of taxation on cigarettes; amending s.
 5 210.20, F.S.; revising provisions for distributing
 6 cigarette tax revenues; deleting obsolete provisions;
 7 providing additional distribution requirements; creating
 8 s. 210.202, F.S.; specifying cigarette tax expenditure
 9 requirements for the Florida Cancer Council; authorizing
 10 the council to secure bonding and other financing for
 11 certain capital construction projects; amending s.
 12 381.921, F.S.; authorizing the council to award grants for
 13 certain purposes; giving grant preferences to
 14 collaborative proposals between certain entities;
 15 providing an effective date.

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

18
 19 Section 1. Subsection (23) is added to section 210.01,
 20 Florida Statutes, to read:

21 210.01 Definitions.--When used in this part the following
 22 words shall have the meaning herein indicated:

23 (23) "Council" means the Florida Cancer Council
 24 established in s. 381.92.

25 Section 2. Subsections (1), (2), (3), (4), and (5) of
 26 section 210.02, Florida Statutes, are amended to read:

27 210.02 Cigarette tax imposed; collection.--

28 (1) An excise or privilege tax, in addition to all other
 29 taxes of every kind imposed by law, is imposed upon the sale,
 30 receipt, purchase, possession, consumption, handling,
 31 distribution, and use of cigarettes in this state, in the
 32 following amounts, except as hereinafter otherwise provided, for
 33 cigarettes of standard dimensions:

34 (a) Upon all cigarettes weighing not more than 3 pounds
 35 per thousand, 50 ~~16.95~~ mills on each cigarette.

36 (b) Upon all cigarettes weighing more than 3 pounds per
 37 thousand and not more than 6 inches long, 133.9 ~~33.9~~ mills on
 38 each cigarette.

39 (c) Upon all cigarettes weighing more than 3 pounds per
 40 thousand and more than 6 inches long, 267.8 ~~67.8~~ mills on each
 41 cigarette.

42 (2) The description of cigarettes contained in paragraphs
 43 (a), (b), and (c) of subsection (1) are hereby declared to be
 44 standard as to dimensions for taxing purposes as provided in
 45 this law and should any cigarette be received, purchased,
 46 possessed, sold, offered for sale, given away, or used of a size
 47 other than of standard dimensions, the same shall be taxed at
 48 the rate of 4.16 ~~1.41~~ cents on each such cigarette.

49 (3) When cigarettes as described in paragraph (1)(a) are
 50 packed in varying quantities of 20 cigarettes or less, except
 51 manufacturer's free samples authorized under s. 210.04(9), the
 52 following rate shall govern:

53 (a) Packages containing 10 cigarettes or less require a
 54 50-cent ~~16.95-cent~~ tax.

55 (b) Packages containing more than 10 but not more than 20
 56 cigarettes require a 133.9-cent ~~33.9-cent~~ tax.

57 (4) When cigarettes as described in paragraph (1) (b) are
 58 packed in varying quantities of 20 cigarettes or less, except
 59 manufacturer's free samples authorized under s. 210.04(9), the
 60 following rates shall govern:

61 (a) Packages containing 10 cigarettes or less require a
 62 133.9-cent ~~33.9-cent~~ tax.

63 (b) Packages containing more than 10 but not more than 20
 64 cigarettes require a 267.8-cent ~~67.8-cent~~ tax.

65 (5) When cigarettes as described in paragraph (1) (c) are
 66 packed in varying quantities of 20 cigarettes or less, except
 67 manufacturer's free samples authorized under s. 210.04(9), the
 68 following rates shall govern:

69 (a) Packages containing 10 cigarettes or less require a
 70 267.8-cent ~~67.8-cent~~ tax.

71 (b) Packages containing more than 10 but not more than 20
 72 cigarettes require a 400-cent ~~135.6-cent~~ tax.

73 Section 3. Subsection (2) of section 210.20, Florida
 74 Statutes, is amended to read:

75 210.20 Employees and assistants; distribution of funds.--

76 (2) As collections are received by the division from such
 77 cigarette taxes, it shall pay the same into a trust fund in the
 78 State Treasury designated "Cigarette Tax Collection Trust Fund"
 79 which shall be paid and distributed as follows:

80 (a) The division shall from month to month certify to the
 81 Chief Financial Officer the amount derived from the cigarette
 82 tax imposed by s. 210.02, less the service charges provided for

83 in s. 215.20 and less 0.9 percent of the amount derived from the
 84 cigarette tax imposed by s. 210.02, which shall be deposited
 85 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
 86 the amounts to be transferred from the Cigarette Tax Collection
 87 Trust Fund and credited on the basis of 1.8405 ~~2.9~~ percent of
 88 the net collections to the Revenue Sharing Trust Fund for
 89 Counties, 17.1779 ~~and 29.3~~ percent of the net collections for
 90 the funding of indigent health care to the Public Medical
 91 Assistance Trust Fund, 7.6687 percent of the net collections for
 92 the funding of a system of trauma centers as prescribed in s.
 93 395.4025, 7.6687 percent of the net revenue collections for the
 94 funding of a state children's health insurance program as
 95 determined by the Legislature, and 40 percent of the net
 96 collections for Medicaid obligations as determined by the
 97 Legislature.

98 (b)~~1.~~ Beginning July 1, 2007 ~~January 1, 1999~~, and
 99 continuing through June 30, 2016 ~~for 10 years thereafter~~, the
 100 division shall from month to month certify to the Chief
 101 Financial Officer the amount derived from the cigarette tax
 102 imposed by s. 210.02, less the service charges provided for in
 103 s. 215.20 and less 0.9 percent of the amount derived from the
 104 cigarette tax imposed by s. 210.02, which shall be deposited
 105 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
 106 an amount equal to 1.5157 ~~2.59~~ percent of the net collections,
 107 and that amount shall be paid to the Board of Directors of the
 108 H. Lee Moffitt Cancer Center and Research Institute, established
 109 under s. 1004.43, by warrant drawn by the Chief Financial
 110 Officer upon the State Treasury. These funds, which are separate

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111 and distinct from the funds earmarked for the council in
112 paragraph (c), are hereby appropriated monthly out of the
113 Cigarette Tax Collection Trust Fund, to be used for the purpose
114 of constructing, furnishing, and equipping a cancer research
115 facility at the University of South Florida adjacent to the H.
116 Lee Moffitt Cancer Center and Research Institute. ~~In fiscal~~
117 ~~years 1999 2000 and thereafter with the exception of fiscal year~~
118 ~~2008 2009, the appropriation to the H. Lee Moffitt Cancer Center~~
119 ~~and Research Institute authorized by this subparagraph shall not~~
120 ~~be less than the amount that would have been paid to the H. Lee~~
121 ~~Moffitt Cancer Center and Research Institute for fiscal year~~
122 ~~1998 1999 had payments been made for the entire fiscal year~~
123 ~~rather than for a 6-month period thereof.~~

124 ~~2. Beginning July 1, 2002, and continuing through June 30,~~
125 ~~2004, the division shall, in addition to the distribution~~
126 ~~authorized in subparagraph 1., from month to month certify to~~
127 ~~the Chief Financial Officer the amount derived from the~~
128 ~~cigarette tax imposed by s. 210.02, less the service charges~~
129 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~
130 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~
131 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~
132 ~~specifying an amount equal to 0.2632 percent of the net~~
133 ~~collections, and that amount shall be paid to the Board of~~
134 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~
135 ~~Institute, established under s. 1004.43, by warrant drawn by the~~
136 ~~Chief Financial Officer. Beginning July 1, 2004, and continuing~~
137 ~~through June 30, 2016, the division shall, in addition to the~~
138 ~~distribution authorized in subparagraph 1., from month to month~~

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139 ~~certify to the Chief Financial Officer the amount derived from~~
140 ~~the cigarette tax imposed by s. 210.02, less the service charges~~
141 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~
142 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~
143 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~
144 ~~specifying an amount equal to 1.47 percent of the net~~
145 ~~collections, and that amount shall be paid to the Board of~~
146 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~
147 ~~Institute, established under s. 1004.43, by warrant drawn by the~~
148 ~~Chief Financial Officer. These funds are appropriated monthly~~
149 ~~out of the Cigarette Tax Collection Trust Fund, to be used for~~
150 ~~the purpose of constructing, furnishing, and equipping a cancer~~
151 ~~research facility at the University of South Florida adjacent to~~
152 ~~the H. Lee Moffitt Cancer Center and Research Institute. In~~
153 ~~fiscal years 2007-2008 ~~2004-2005~~ and thereafter, the~~
154 ~~appropriation to the H. Lee Moffitt Cancer Center and Research~~
155 ~~Institute authorized by this paragraph ~~subparagraph~~ shall not be~~
156 ~~less than the amount that would have been paid to the H. Lee~~
157 ~~Moffitt Cancer Center and Research Institute in fiscal year~~
158 ~~2005-2006 pursuant to ~~2001-2002~~, had this paragraph ~~subparagraph~~~~
159 ~~been in effect.~~

160 (c)1. Beginning July 1, 2007, and continuing for 5 years
161 thereafter, the division shall from month to month certify to
162 the Chief Financial Officer the amount derived from the
163 cigarette tax imposed by s. 210.02, less the service charges
164 provided for in s. 215.20 and less 0.9 percent of the amount
165 derived from the cigarette tax imposed by s. 210.02, which shall
166 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,

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167 specifying an amount equal to 0.9671 percent of the net
168 collections, and that amount shall be deposited into the
169 Biomedical Research Trust Fund for the use of the Florida Cancer
170 Council established under s. 381.92, by warrant drawn by the
171 Chief Financial Officer upon the State Treasury. These funds are
172 hereby appropriated monthly out of the Cigarette Tax Collection
173 Trust Fund, to be used for the purposes prescribed in s. 381.921
174 as they relate to the attraction, recruitment, and employment of
175 experts in the field of cancer research, with emphasis given to
176 those researchers that will generate increased federal research
177 dollars directed to Florida institutions. In fiscal years 2007-
178 2008 through 2011-2012, the appropriation to the Florida Cancer
179 Council authorized by this subparagraph shall not be less than
180 the amount that would have been distributed to the Florida
181 Cancer Council in fiscal year 2005-2006 had this subparagraph
182 been in effect.

183 2. Beginning July 1, 2007, and continuing for 5 years
184 thereafter, the division shall from month to month certify to
185 the Chief Financial Officer the amount derived from the
186 cigarette tax imposed by s. 210.02, less the service charges
187 provided for in s. 215.20 and less 0.9 percent of the amount
188 derived from the cigarette tax imposed by s. 210.02, which shall
189 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,
190 specifying an amount equal to 2.9013 percent of the net
191 collections, and that amount shall be deposited into the
192 Biomedical Research Trust Fund for the use of the Florida Cancer
193 Council established under s. 381.92, by warrant drawn by the
194 Chief Financial Officer upon the State Treasury. These funds are

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195 hereby appropriated monthly out of the Cigarette Tax Collection
196 Trust Fund, to be used for the purposes prescribed in s. 381.921
197 as they relate to institutions in this state providing
198 operational support, including appropriate equipment as
199 determined by the council. In fiscal years 2007-2008 through
200 2011-2012, the appropriation to the Florida Cancer Council
201 authorized by this subparagraph shall not be less than the
202 amount that would have been distributed to the Florida Cancer
203 Council in fiscal year 2005-2006 had this subparagraph been in
204 effect.

205 3. Beginning July 1, 2009, and continuing for 15 years
206 thereafter, the division shall from month to month certify to
207 the Chief Financial Officer the amount derived from the
208 cigarette tax imposed by s. 210.02, less the service charges
209 provided for in s. 215.20 and less 0.9 percent of the amount
210 derived from the cigarette tax imposed by s. 210.02, which shall
211 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,
212 specifying an amount equal to 2.2436 percent of the net
213 collections, and that amount shall be deposited into the
214 Biomedical Research Trust Fund for the use of the Florida Cancer
215 Council established under s. 381.92, by warrant drawn by the
216 Chief Financial Officer upon the State Treasury. These funds are
217 hereby appropriated monthly out of the Cigarette Tax Collection
218 Trust Fund, to be used for capital expenditures as they relate
219 to the purposes prescribed in s. 381.921. In fiscal years 2009-
220 2010 through 2023-2024, the appropriation to the Florida Cancer
221 Council authorized by this subparagraph shall not be less than
222 the amount that would have been distributed to the Florida

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223 Cancer Council in fiscal year 2003-2004 had this subparagraph
 224 been in effect.

225 Section 4. Section 210.202, Florida Statutes, is created
 226 to read:

227 210.202 Florida Cancer Council; expenditure of cigarette
 228 tax proceeds; bonding authority.--

229 (1) The Florida Cancer Council established in s. 381.92
 230 shall use the cigarette tax collections distributed to the
 231 council pursuant to s. 210.20(2)(c) for the purposes enumerated
 232 in s. 381.921. Any capital construction projects granted by the
 233 council pursuant to s. 210.20(2)(c)3. require the approval of
 234 the Governor and Cabinet.

235 (2) The net cigarette tax collections received by the
 236 council may be used to secure financing for capital projects at
 237 institutions in this state, approved by the council in the peer-
 238 reviewed competitive process prescribed in s. 381.921, and
 239 authorized by the Governor and Cabinet pursuant to subsection
 240 (1). Such financing may include the issuance of tax-exempt bonds
 241 by a local authority, municipality, or county pursuant to parts
 242 II and III of chapter 159. Such bonds shall not constitute state
 243 bonds for purposes of s. 11, Art. VII of the State Constitution,
 244 but shall constitute bonds of a local agency as defined in s.
 245 159.27(4).

246 Section 5. Section 381.921, Florida Statutes, is amended
 247 to read:

248 381.921 Florida Cancer Council mission and duties.--

249 (1) The council, which shall work in concert with the
 250 Florida Center for Universal Research to Eradicate Disease to

251 ensure that the goals of the center are advanced, shall endeavor
 252 to dramatically improve cancer research and treatment in this
 253 state through:

254 (a)~~(1)~~ Efforts to significantly expand cancer research
 255 capacity in the state by:

256 1.~~(a)~~ Identifying ways to attract new research talent and
 257 attendant national grant-producing researchers to cancer
 258 research facilities in this state;

259 2.~~(b)~~ Implementing a peer-reviewed, competitive process to
 260 identify and fund the best proposals to expand cancer research
 261 institutes in this state;

262 3.~~(e)~~ Funding through available resources for those
 263 proposals that demonstrate the greatest opportunity to attract
 264 federal research grants and private financial support;

265 4.~~(d)~~ Encouraging the employment of bioinformatics in
 266 order to create a cancer informatics infrastructure that
 267 enhances information and resource exchange and integration
 268 through researchers working in diverse disciplines, to
 269 facilitate the full spectrum of cancer investigations;

270 5.~~(e)~~ Facilitating the technical coordination, business
 271 development, and support of intellectual property as it relates
 272 to the advancement of cancer research; and

273 6.~~(f)~~ Aiding in other multidisciplinary research-support
 274 activities as they inure to the advancement of cancer research.

275 (b)~~(2)~~ Efforts to improve both research and treatment
 276 through greater participation in clinical trials networks by:

277 1.~~(a)~~ Identifying ways to increase adult enrollment in
 278 cancer clinical trials;

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279 ~~2.(b)~~ Supporting public and private professional education
280 programs designed to increase the awareness and knowledge about
281 cancer clinical trials;

282 ~~3.(e)~~ Providing tools to cancer patients and community-
283 based oncologists to aid in the identification of cancer
284 clinical trials available in the state; and

285 ~~4.(d)~~ Creating opportunities for the state's academic
286 cancer centers to collaborate with community-based oncologists
287 in cancer clinical trials networks.

288 ~~(c)(3)~~ Efforts to reduce the impact of cancer on disparate
289 groups by:

290 ~~1.(a)~~ Identifying those cancers that disproportionately
291 impact certain demographic groups; and

292 ~~2.(b)~~ Building collaborations designed to reduce health
293 disparities as they relate to cancer.

294 (2) The council may award grants, using a peer-reviewed
295 competitive process, from the funds generated under s.
296 210.20(2)(c) or funds allocated from other sources to execute
297 the purposes set forth in this section. Whenever possible, the
298 council shall give preference to proposals that promote
299 collaborative efforts between institutions and facilities in
300 this state to advance cancer research, as well as the detection
301 and treatment of cancer.

302 Section 6. This act shall take effect July 1, 2007.