

By Senator Haridopolos

26-323B-07

1 A bill to be entitled

2 An act relating to tobacco products; amending

3 s. 210.25, F.S.; defining the term "snuff";

4 amending s. 210.30, F.S.; requiring that a tax

5 be imposed on snuff at a certain rate per

6 ounce; requiring that the tax be computed based

7 on the net weight as listed by the

8 manufacturer; amending s. 951.22, F.S.;

9 conforming a cross-reference; providing an

10 effective date.

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

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14 Section 1. Section 210.25, Florida Statutes, is

15 amended to read:

16 210.25 Definitions.--As used in this part:

17 (1) "Business" means any trade, occupation, activity,

18 or enterprise engaged in for the purpose of selling or

19 distributing tobacco products in this state.

20 (2) "Consumer" means any person who has title to or

21 possession of tobacco products in storage for use or other

22 consumption in this state.

23 (3) "Division" means the Division of Alcoholic

24 Beverages and Tobacco of the Department of Business and

25 Professional Regulation.

26 (4) "Distributor" means:

27 (a) Any person engaged in the business of selling

28 tobacco products in this state who brings, or causes to be

29 brought, into this state from outside the state any tobacco

30 products for sale;

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1 (b) Any person who makes, manufactures, or fabricates
2 tobacco products in this state for sale in this state; or

3 (c) Any person engaged in the business of selling
4 tobacco outside this state who ships or transports tobacco
5 products to retailers in this state to be sold by those
6 retailers.

7 (5) "Manufacturer" means any person who manufactures
8 and sells tobacco products.

9 (6) "Place of business" means any place where tobacco
10 products are sold, manufactured, stored or kept for the
11 purpose of sale or consumption, including any vessel, vehicle,
12 airplane, train, or vending machine.

13 (7) "Retail outlet" means each place of business from
14 which tobacco products are sold to consumers.

15 (8) "Retailer" means any person engaged in the
16 business of selling tobacco products to ultimate consumers.

17 (9) "Sale" means any transfer, exchange, or barter for
18 a consideration. The term "sale" includes a gift by a person
19 engaged in the business of selling tobacco products for
20 advertising or as a means of evading this part or for any
21 other purpose.

22 (10) "Snuff" means any finely cut, ground, or powdered
23 tobacco that is not intended to be smoked.

24 ~~(11)(10)~~ "Storage" means any keeping or retention of
25 tobacco products for use or consumption in this state.

26 ~~(12)(11)~~ "Tobacco products" means loose tobacco
27 suitable for smoking; snuff; ~~snuff flour~~; cavendish; plug and
28 twist tobacco; fine cuts and other chewing tobaccos; shorts;
29 refuse scraps; clippings, cuttings, and sweepings of tobacco,
30 and other kinds and forms of tobacco prepared in such manner
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1 as to be suitable for chewing; but "tobacco products" does not
2 include cigarettes, as defined by s. 210.01(1), or cigars.

3 ~~(13)~~~~(12)~~ "Use" means the exercise of any right or
4 power incidental to the ownership of tobacco products.

5 ~~(14)~~~~(13)~~ "Wholesale sales price" means the established
6 price for which a manufacturer sells a tobacco product to a
7 distributor, exclusive of any diminution by volume or other
8 discounts.

9 Section 2. Subsections (1) and (2) of section 210.30,
10 Florida Statutes, are amended to read:

11 210.30 Tax on tobacco products; exemptions.--

12 (1)~~(a)~~ A tax is ~~hereby~~ imposed upon all tobacco
13 products in this state and upon any person engaged in business
14 as a distributor thereof at the following rates:

15 1. Upon snuff, at the rate of _____ cents per ounce of
16 snuff, with a proportionate tax at the same rate on all
17 fractions of an ounce thereof. Such tax shall be computed
18 based on the net weight as listed by the manufacturer.

19 2. Upon tobacco products other than snuff, at the rate
20 of 25 percent of the wholesale sales price of such tobacco
21 products.

22 ~~(b)~~ The ~~Such~~ tax on tobacco products shall be imposed
23 at the time the distributor:

24 1.~~(a)~~ Brings or causes to be brought into this state
25 from without the state tobacco products for sale;

26 2.~~(b)~~ Makes, manufactures, or fabricates tobacco
27 products in this state for sale in this state; or

28 3.~~(c)~~ Ships or transports tobacco products to
29 retailers in this state, to be sold by those retailers.

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1 (2) A tax is ~~hereby~~ imposed upon the use or storage by
2 consumers of tobacco products in this state and upon such
3 consumers at the following rates:

4 (a) Upon snuff, at the rate of cents per ounce of
5 snuff, with a proportionate tax at the same rate on all
6 fractions of an ounce thereof. Such tax shall be computed
7 based on the net weight as listed by the manufacturer.

8 (b) Upon tobacco products other than snuff, at the
9 rate of 25 percent of the cost of such tobacco products.

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11 The tax imposed by this subsection does ~~shall~~ not apply if the
12 tax imposed by subsection (1) on such tobacco products has
13 been paid. This tax does ~~shall~~ not apply to the use or
14 storage of tobacco products in quantities of less than 1 pound
15 in the possession of any one consumer.

16 Section 3. Subsection (1) of section 951.22, Florida
17 Statutes, is amended to read:

18 951.22 County detention facilities; contraband
19 articles.--

20 (1) It is unlawful, except through regular channels as
21 duly authorized by the sheriff or officer in charge, to
22 introduce into or possess upon the grounds of any county
23 detention facility as defined in s. 951.23 or to give to or
24 receive from any inmate of any such facility wherever said
25 inmate is located at the time or to take or to attempt to take
26 or send therefrom any of the following articles which are
27 hereby declared to be contraband for the purposes of this act,
28 to wit: Any written or recorded communication; any currency or
29 coin; any article of food or clothing; any tobacco products as
30 defined in s. 210.25(12) ~~s. 210.25(11)~~; any cigarette as
31 defined in s. 210.01(1); any cigar; any intoxicating beverage

1 | or beverage which causes or may cause an intoxicating effect;
2 | any narcotic, hypnotic, or excitative drug or drug of any kind
3 | or nature, including nasal inhalators, sleeping pills,
4 | barbiturates, and controlled substances as defined in s.
5 | 893.02(4); any firearm or any instrumentality customarily used
6 | or which is intended to be used as a dangerous weapon; and any
7 | instrumentality of any nature that may be or is intended to be
8 | used as an aid in effecting or attempting to effect an escape
9 | from a county facility.

10 | Section 4. This act shall take effect July 1, 2007.

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SENATE SUMMARY

Defines the term "snuff." Requires a tax to be imposed on snuff at a certain rate per ounce. Requires that the tax be computed based on the net weight as listed by the manufacturer.