

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Avila offered the following:

2
3 **Amendment (with title amendment)**

4 Remove lines 64-112 and insert:

5 Section 3. Subsection (9) of section 565.02, Florida
6 Statutes, is amended to read:

7 (9) (a) It is the finding of the Legislature that passenger
8 vessels engaged exclusively in foreign commerce are susceptible
9 to a distinct and separate classification for purposes of the
10 sale of alcoholic beverages under the Beverage Law. Upon the
11 filing of an application and payment of an annual fee of \$1,100,
12 the director is authorized to issue a permit authorizing the
13 operator, or, if applicable, his or her concessionaire, of a
14 passenger vessel which has cabin-berth capacity for at least 75

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15 passengers, and which is engaged exclusively in foreign
16 commerce, to sell alcoholic beverages on the vessel for
17 consumption on board only:

18 1.(a) During a period not in excess of 24 hours before
19 ~~prior to~~ departure while the vessel is moored at a dock or wharf
20 in a port of this state; or

21 2.(b) At any time while the vessel is located in Florida
22 territorial waters and is in transit to or from international
23 waters.

24 (b) One such permit shall be required for each such vessel
25 and shall name the vessel for which it is issued. No license
26 shall be required or tax levied by any municipality or county
27 for the privilege of selling beverages for consumption on board
28 such vessels. The beverages so sold may be purchased outside the
29 state by the permittee, and the same shall not be considered as
30 imported for the purposes of s. 561.14(3) solely because of such
31 sale. The permittee is not required to obtain its beverages from
32 licensees under the Beverage Law, but it shall keep a strict
33 account of all such beverages sold within this state and shall
34 make monthly reports to the division on forms prepared and
35 furnished by the division. A permittee who sells on board the
36 vessel beverages withdrawn from United States Bureau of Customs
37 and Border Protection bonded storage on board the vessel may
38 satisfy such accounting requirement by supplying the division
39 with copies of the appropriate United States Bureau of Customs
40 and Border Protection forms evidencing such withdrawals as

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41 importations under United States customs laws. Such permittee
42 shall pay to the state an excise tax for beverages sold pursuant
43 to this section, if such excise tax has not previously been
44 paid, in an amount equal to the tax which would be required to
45 be paid on such sales by a licensed manufacturer or distributor.
46 A vendor holding such permit shall pay the tax monthly to the
47 division at the same time he or she furnishes the required
48 report. Such report shall be filed on or before the 15th day of
49 each month for the sales occurring during the previous calendar
50 month.

51 (c) When a taxpayer voluntarily self-discloses a liability
52 for tax to the department, the department may settle and
53 compromise the tax and interest due under the voluntary self-
54 disclosure to those amounts due for the 3 years immediately
55 preceding the date that the taxpayer initially contacts the
56 department concerning the voluntary self-disclosure. For
57 purposes of this paragraph, the term "years" means tax years or
58 calendar years, whichever is applicable to the voluntarily self-
59 disclosed tax. A voluntary self-disclosure does not occur if the
60 department has contacted or informed the taxpayer that the
61 department is inquiring into the taxpayer's liability for tax or
62 whether the taxpayer is subject to tax in this state.

63 1. The department may further settle and compromise the
64 tax and interest due under a voluntary self-disclosure when the
65 department is able to determine that such further settlement and
66 compromise is in the best interests of this state. When making

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67 this determination the department shall consider, but is not
68 limited to, the following:

69 a. The amount of tax and interest that will be collected
70 and compromised under the voluntary self-disclosure.

71 b. The financial ability of the taxpayer and the future
72 outlook of the taxpayer's business and the industry involved.

73 c. Whether the taxpayer has paid or will be paying other
74 taxes to the state.

75 d. The future voluntary compliance of the taxpayer.

76 e. Any other factor that the department considers relevant
77 to this determination.

78 2. This subsection does not limit the department's
79 authority to enter into further settlement and compromise of the
80 liability that is voluntarily self-disclosed pursuant to any
81 other provision of this section.

82 3. This subsection does not apply to a voluntary self-
83 disclosure when the taxpayer collected, but failed to remit, the
84 tax to the state.

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86

87 **T I T L E A M E N D M E N T**

88 Remove line 14 and insert:

89 565.02, F.S.; authorizing the Department of Business
90 and Professional Regulation to settle Beverage Law
91 taxes that are voluntarily self-disclosed by
92 taxpayers; providing applicability; providing an

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