

By Senator Evers

2-01052A-16

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1 A bill to be entitled

2 An act relating to an exemption from the cigarette tax  
3 and surcharge; amending s. 210.1801, F.S.; authorizing  
4 an Indian tribe to use certain excess Indian-tax-and-  
5 surcharge-exemption coupons for sales on the tribe's  
6 reservation to nontribal members under certain  
7 circumstances; providing an effective date.

8  
9 Be It Enacted by the Legislature of the State of Florida:

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11 Section 1. Subsection (1), paragraph (a) of subsection (3),  
12 and subsection (4) of section 210.1801, Florida Statutes, are  
13 amended to read:

14 210.1801 Exempt cigarettes for members of recognized Indian  
15 tribes.—

16 (1) Notwithstanding any provision of this chapter to the  
17 contrary, a member of an Indian tribe recognized in this state  
18 who purchases cigarettes on an Indian reservation for his or her  
19 own use is exempt from paying a cigarette tax and surcharge.  
20 However, such member purchasing cigarettes outside of an Indian  
21 reservation or a nontribal member purchasing cigarettes on an  
22 Indian reservation is not exempt from paying the cigarette tax  
23 or surcharge when purchasing cigarettes within this state,  
24 unless the nontribal member purchases cigarettes on an Indian  
25 reservation as set forth in paragraph (3) (a). Accordingly, the  
26 tax and surcharge shall apply to all cigarettes sold on an  
27 Indian reservation to a nontribal member, and evidence of such  
28 tax or surcharge shall be by means of an affixed cigarette tax  
29 and surcharge stamp.

30 (3) Indian-tax-and-surcharge-exemption coupons shall be  
31 provided to the recognized governing body of each Indian tribe  
32 to ensure that each Indian tribe can obtain cigarettes that are

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33 exempt from the tax and surcharge which are for the use of the  
34 tribe or its members. The Indian-tax-and-surcharge-exemption  
35 coupons shall be provided to the Indian tribes quarterly. It is  
36 intended that each Indian tribe will distribute the Indian-tax-  
37 and-surcharge-exemption coupons to reservation cigarette sellers  
38 on such tribe's reservation. Only Indian tribes or reservation  
39 cigarette sellers on their reservations may redeem such Indian-  
40 tax-and-surcharge-exemption coupons pursuant to this section.

41 (a) The number of Indian-tax-and-surcharge-exemption  
42 coupons to be given to the recognized governing body of each  
43 Indian tribe shall be based upon the probable demand of the  
44 tribal members on the tribe's reservation plus the number needed  
45 for official tribal use. The annual total number of Indian-tax-  
46 and-surcharge-exemption coupons to be given to the recognized  
47 governing body of each Indian tribe shall be calculated by  
48 multiplying the number of members of the tribe times five packs  
49 of cigarettes times 365. If, based on probable demand, the  
50 number of Indian-tax-and-surcharge-exemption coupons given to  
51 the governing body of a recognized Indian tribe exceeds the  
52 actual demand of the tribal members plus the number needed for  
53 official tribal use, the tribe may use the excess coupons to  
54 sell tax-and-surcharge-free cigarettes to nontribal members on  
55 the reservation.

56 (4) (a) An Indian tribe may purchase cigarettes for its own  
57 official use from a wholesale dealer without payment of the  
58 cigarette tax and surcharge to the extent that the Indian tribe  
59 provides the wholesale dealer with Indian-tax-and-surcharge-  
60 exemption coupons entitling the Indian tribe to purchase such  
61 quantities of cigarettes as allowed by each Indian-tax-and-

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62 surcharge-exemption coupon without paying the cigarette tax and  
63 surcharge.

64 (b) A tribal member may purchase cigarettes for his or her  
65 own use without payment of the cigarette tax and surcharge if  
66 the tribal member makes such purchase on a qualified  
67 reservation.

68 (c) A nontribal member may purchase cigarettes for his or  
69 her own use without payment of the cigarette tax and surcharge  
70 if the nontribal member makes the purchase on an Indian  
71 reservation as set forth in paragraph (3) (a).

72 (d)~~(e)~~ A reservation cigarette seller may purchase  
73 cigarettes for resale without payment of the cigarette tax from  
74 a wholesale dealer licensed pursuant to this chapter:

75 1. If the reservation cigarette seller brings the  
76 cigarettes or causes them to be delivered onto a qualified  
77 reservation for resale on the reservation;

78 2. To the extent that the reservation cigarette seller  
79 provides the wholesale dealer with Indian-tax-and-surcharge-  
80 exemption coupons entitling the reservation cigarette seller to  
81 purchase such quantities of cigarettes as allowed on each  
82 Indian-tax-and-surcharge-exemption coupon without paying the  
83 cigarette tax and surcharge; and

84 3. If the cigarettes are affixed with a cigarette tax and  
85 surcharge stamp.

86 (e)~~(d)~~ A wholesale dealer may not collect the cigarette tax  
87 and surcharge from any purchaser if the purchaser gives the  
88 dealer Indian-tax-and-surcharge-exemption coupons that entitle  
89 the purchaser to purchase such quantities of cigarettes as  
90 allowed on each such Indian-tax-and-surcharge-exemption coupon

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91 without paying the cigarette tax and surcharge.

92 Section 2. This act shall take effect July 1, 2016.