

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Fiscal Policy

BILL: CS/SB 698

INTRODUCER: Regulated Industries Committee and Senator Bradley

SUBJECT: Alcoholic Beverages and Tobacco

DATE: February 3, 2016

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Oxamendi</u>	<u>Imhof</u>	<u>RI</u>	Fav/CS
2.	<u>Davis</u>	<u>DeLoach</u>	<u>AGG</u>	Recommend: Favorable
3.	<u>Jones</u>	<u>Hrdlicka</u>	<u>FP</u>	Pre-meeting

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 698 amends the laws related to alcoholic beverages and tobacco.

Related to kegs, the bill requires distributors to charge vendors a keg deposit and specifies the requirements for such deposit, similar to rule of the Division of Alcoholic Beverages and Tobacco (division) within the Department of Business and Professional Regulation. The bill permits an alternative to collection of a keg deposit by requiring distributors of malt beverages kegs to implement an inventory and reconciliation process with vendors qualifying as an entertainment/resort complex, a theme park complex, or a marine exhibition park complex.

The bill authorizes the division to issue temporary alcoholic beverage permits to municipalities and counties and requires their annual financial reports to include all revenues from such permits. Related to quota licenses, the bill removes the discretion of the division to grant a waiver or extension from activation requirements and instead requires the division to grant the waiver or extension upon the written request of the licensee for a period of 12 or 24-months, depending on the license period.

Related to railroads, the bill permits the division to issue alcoholic beverage licenses for the sale of beer, wine, and liquor to railroad transit stations and operators or restaurants, shops, or other facilities that are part of, or that serve, the railroad transit stations. Municipalities and counties are prohibited from requiring railroad transit stations to have additional licenses, levying any tax

against the railroad transit stations for the sale of alcoholic beverages, and enforcing any ordinances restricting the sale of alcoholic beverages, including restrictions on the hours of sale.

Related to passenger vessels engaged exclusively in foreign commerce, the bill creates a new methodology for calculating beverage and tobacco taxes. The new methodology calculates the taxes based upon ship capacity, rather than the volume of alcohol or tobacco sold at port. Taxes are calculated based on a base rate that is the total taxes paid by all passenger vessel permit holders for the period of January 1, 2015 and December 31, 2015. Additionally, the bill provides that the permits issued to passenger vessels under the Beverage Law applies to alcoholic beverages, cigarettes, and other tobacco products.

The Revenue Estimating Conference determined that the new calculation of alcoholic beverage tax and tobacco taxes owed by passenger vessels are estimated to have a negative nonrecurring fiscal impact of \$100,000 to the General Revenue Fund in Fiscal Year 2016-2017. The remaining provisions of the bill have an indeterminate fiscal impact.

The bill is effective July 1, 2016.

II. Present Situation:

Alcoholic Beverages

In Florida, alcoholic beverages are regulated by the Beverage Law,¹ which regulates the manufacture, distribution, and sale of wine, beer, and liquor by manufacturers, distributors, and vendors.² The Division of Alcoholic Beverages and Tobacco (division) within the Department of Business and Professional Regulation (department) administers and enforces the Beverage Law.³

Three Tier System

In the United States since the repeal of Prohibition the regulation of alcohol has traditionally been through the “three-tier system.” The system requires separation of the manufacture, distribution, and sale of alcoholic beverages. The manufacturer creates the beverage; the distributor obtains the beverages from the manufacturer and delivers them to the vendor. The vendor (retailer) makes the ultimate sale to the consumer.⁴ Manufacturers cannot sell directly to retailers or directly to consumers.

Generally, in Florida, only licensed vendors are permitted to sell alcoholic beverages directly to consumers at retail.⁵ Licensed manufacturers, distributors, and registered exporters are prohibited from also being licensed as vendors.⁶ Manufacturers are also generally prohibited from having an interest in a vendor and from distributing directly to a vendor.⁷

¹ Section 561.01(6), F.S., provides that the “Beverage Law” means chs. 561, 562, 563, 564, 565, 567, and 568, F.S.

² See s. 561.14, F.S.

³ Section 561.02, F.S.

⁴ Section 561.14, F.S.

⁵ Section 561.14(3), F.S. However, see the exceptions provided in s. 561.221, F.S.

⁶ Section 561.22, F.S.

⁷ Sections 563.022(14) and 561.14(1), F.S.

The system is deeply rooted in the perceived evils of the “tied house” in which a bar is owned or operated by a manufacturer or the manufacturer exercises undue influence over the retail vendor.⁸ Activities between the three-tiers are heavily regulated to prevent a manufacturer or distributor from having a financial interest, directly or indirectly, in the establishment or business of a licensed vendor.

Tied House Evil

Section 561.42(1), F.S., prohibits a licensed manufacturer or distributor from assisting any vendor through any gifts or loans of money or property of any description or by the giving of any rebates of any kind whatsoever.

Keg Deposits

Section 561.221(3), F.S., permits a vendor of alcoholic beverages to also be licensed as a manufacturer of malt beverages if the vendor is engaged in brewing malt beverages at a single location in an amount that does not exceed 10,000 kegs per year. The term “keg” is defined to mean 15.5 gallons.⁹

In order to maintain the “tied house” provisions, distributors of malt beverages, upon sale of such beverages in “draft kegs” to a vendor, must require a keg deposit from the vendors in an amount not less than that charged to the distributor by his brewer (manufacturer) for each keg of beer sold. The amount of deposit charged to vendors for draft kegs of like brand must be uniform. Charges made for deposits collected and credits allowed for empty containers returned must be shown separately on all sales tickets or invoices. A copy of the sales tickets or invoices must be given to the vendor at the time of delivery.¹⁰

Entertainment/Resort, Theme and Marine Exhibition Park Complexes

Under s. 561.01(18), F.S., “entertainment/resort complex” is:

a theme park comprised of at least 25 acres of land with permanent exhibitions and a variety of recreational activities, which has at least 1 million visitors annually who pay admission fees thereto, together with any lodging, dining, and recreational facilities located adjacent to, contiguous to, or in close proximity to the theme park, as long as the owner(s)/operator(s) of the theme park, or a parent or related company or subsidiary thereof, has an equity interest in the lodging, dining, or recreational facilities or is in privity therewith. Close proximity shall include an area within a 5-mile radius of the theme park complex.

Under s. 565.02(6), F.S., a theme park complex is at least 25 enclosed acres of land with permanent exhibitions and a variety of recreational activities with a controlled entrance to, and exit from, the enclosed area and has at least one million visitors annually that pay admission fees.

⁸ Erik D. Price, *Time to Untie the House? Revisiting the Historical Justifications of Washington’s Three-Tier System Challenged by Costco v. Washington State Liquor Control Board*, (June 2004) available at http://www.lanepowell.com/wp-content/uploads/2009/04/pricce_001.pdf (last visited January 28, 2016).

⁹ Section 561.221(3)(a)1., F.S.

¹⁰ Rule 61A-4.0131, F.A.C.

Under s. 565.02(7), F.S., a marine exhibition park complex is at least 25 enclosed acres of land with a controlled entrance to, and exit from, the enclosed area and has at least 450,000 visitors annually that pay admission fees. The marine exhibition park complex must have been in continuous existence for at least 30 years.

Temporary Alcoholic Beverage Permits

Currently, s. 561.422, F.S., provides temporary permits for bona fide nonprofit civic organizations to sell alcoholic beverages for consumption only on the premises. The permit period may not exceed three days and is subject to any state law or municipal or county ordinance regulating the time for selling alcoholic beverages. The organization must file an application and pay a \$25 fee to obtain the permit. The division may only issue three permits per calendar year for each organization. Counties and municipalities do not qualify for these permits.

Quota Licenses

Section 561.20, F.S., limits the number of alcoholic beverage licenses for the sale of liquor¹¹ along with beer and wine that may be issued per county. This limited alcoholic beverage license is known as a “quota” licenses and is the only type of alcoholic beverage license that is limited in number. The number of licenses is limited to one license per 7,500 residents within the county. New quota licenses are created and issued when there is an increase in the county population.¹²

For license periods commencing on or after July 1, 1981, but issued before September 30, 1988, s. 561.29(1)(h), F.S., requires license holders to maintain the licensed premises in an active manner, which means the licensed premises are open for the sale of authorized alcoholic beverages during regular business hours of at least six hours a day for a period of 120 days or more during any 12-month period commencing 18 months after the acquisition of the license. License holders must notify the division in writing of any period during which the license will be inactive and place the physical license with the division to be held in an inactive status.¹³

The division can waive or extend this activation requirement upon the finding of hardship, including the purchase of the license in order to transfer it to a newly constructed or remodeled location. During the period the licensed premises is closed, the licensee is required to make reasonable efforts toward restoring the license to active status.¹⁴

For licenses issued or transferred after September 30, 1988, license holders must be open for the sale of authorized alcoholic beverages during regular business hours of at least eight hours a day for a period of 210 days or more during any 12-month period commencing six months after the acquisition of the license by the licensee. Upon a written request from the licensee, the division

¹¹ Section 565.01, F.S., provides “[t]he words “liquor,” “distilled spirits,” “spirituous liquors,” “spirituous beverages,” or “distilled spirituous liquors” mean that substance known as ethyl alcohol, ethanol, or spirits of wine in any form, including all dilutions and mixtures thereof from whatever source or by whatever process produced.”

¹² Section 561.20, F.S. Licenses also can be issued when a county initially changes from a county which does not permit the sale of intoxicating liquors to one that does permit their sale.

¹³ Section 561.(1)(h), F.S.

¹⁴ *Id.*

can give a written waiver of the activation requirement for a period not to exceed 12 month in cases where the licensee demonstrates:

- The licensed premises has been physically destroyed through no fault of the licensee;
- The licensee has suffered an incapacitating illness or injury which is likely to be prolonged; or
- The licensed premises has been prohibited from making sales as a result of any action of any court of competent jurisdiction.¹⁵

Additional waivers may be given but the waivers necessitated by any one occurrence may not cumulatively total more than 24 months.¹⁶

Alcoholic Beverage Licenses for Railroad Transit Stations

Section 565.02(2), F.S., permits the division to issue a license for the sale of beer, wine, and liquor to the operator of railroads or sleeping cars upon payment of an annual license tax of \$2,500. The license is good throughout the state for the sale of alcoholic beverages on any dining, club, parlor, buffet, or observation car operated by the licensee. The beverages may only be sold to passengers for consumption on the cars and liquor may only be sold in miniature bottles of not more than two ounces. Currently, no license is required, and no tax can be levied by any municipality or county, for the privilege of selling the beverages for consumption in such cars. Beverages can be sold only on cars where certified copies of the licenses are posted.¹⁷

Alcoholic Beverage Tax and Tobacco Taxes related to Passenger Vessels

Cigarette Taxation

An excise tax is imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution, and use of cigarettes in this state. The tax must be paid by the dealer¹⁸ to the division. Section 210.02, F.S. specifies the weight and the corresponding tax amount for each cigarette. The current excise tax ranges from 16.95 cents per package to 67.8 cents per package, depending on the number of cigarettes per package.¹⁹

If a dealer fails to timely report taxes, the division may determine the tax due within three years of the earliest sale included in the determination. A dealer is entitled to judicial review of the division's determination of the amount of unpaid taxes only if the amount determined due, including penalties, is deposited with the division and an undertaking or bond is filed with the court.²⁰

¹⁵ Section 561.29(1)(i), F.S.

¹⁶ *Id.*

¹⁷ Section 565.02(2), F.S.

¹⁸ Section 210.01(6), F.S., defines a "wholesale dealer" as person located inside or outside this state who sells cigarettes to retail dealers or other persons for purposes of resale only.

¹⁹ Section 210.02(3) and (4), F.S.

²⁰ Section 210.13, F.S.

Passenger Vessels

Passenger vessels engaged exclusively in foreign commerce are susceptible to a distinct and separate classification for purposes of the sale of alcoholic beverages under the Beverage Law. It permits such vessels to obtain an alcoholic beverages permit for an annual fee of \$1,100. The permit allows the operator to sell alcoholic beverages on the vessel for consumption on board. The passenger vessel must have cabin-berth capacity for at least 75 passengers, and be engaged exclusively in foreign commerce. Alcoholic beverages may only be sold:

- During a period not in excess of 24 hours prior to departure while the vessel is moored at a dock or wharf in a port of this state; or
- At any time while the vessel is located in Florida territorial waters and is in transit to or from international waters.²¹

Municipalities and counties may not require a license or levy a tax for the privilege of selling alcoholic beverages for consumption on passenger vessels. Alcoholic beverages that a passenger vessel purchased outside the state are not considered imported. Passenger vessels are not required to obtain beverages from licensees under the Beverage Law, but are required to keep a strict account of all such beverages sold within Florida and must make monthly reports to the division on forms prepared and furnished by the division.²²

If the taxes were not previously paid by the distributor, passenger vessels are required to pay the excise tax for beverages sold within Florida, including its territorial waters, in an amount equal to the tax which would be required to be paid on sales by a licensed manufacturer or distributor. A vendor holding a permit shall pay the tax monthly to the division at the same time he or she furnishes the required report. The report must be filed on or before the 15th day of each month for the sales occurring during the previous calendar month.²³

III. Effect of Proposed Changes:

Keg Deposits

The bill creates s. 561.4205, F.S., (Section 5) to require distributors who are selling alcoholic beverages to vendors in bulk to charge a “keg deposit” for kegs in an amount that is not less than that charged to the distributor by the manufacturer. The amount charged for kegs of a like brand must be uniform. Charges for the deposits collected and credits allowed for empty kegs or containers must be shown separately on all sales tickets or invoices and must be given to the vendor at the time of delivery.

Keg Deposits – Entertainment/Resort, Theme and Marine Exhibition Park Complexes

In lieu of receiving a keg deposit, a distributor selling alcohol beverages by recyclable keg or other similar reusable container to a vendor identified in s. 561.01(18), F.S., (entertainment/resort complex), s. 565.02(6), F.S., (theme park) and s. 565.02(7), F.S., (marine exhibition park complex) must implement an inventory and reconciliation process with the vendor. The process requires a complete accounting of draft kegs and any loss or variance in the

²¹ Section 565.02(9), F.S.

²² *Id.*

²³ *Id.*

number of kegs must be paid by the vendor on a per-keg basis equivalent to the required keg deposit.

This inventory and reconciliation process may occur at least twice per year, at the discretion of the distributor, but must occur at least annually. Upon completion of the keg inventory and reconciliation, the vendor must remit payment within 15 days of receiving an invoice from the distributor. The vendor may choose to establish and fund a separate account with the distributor expedite payment.

Temporary Permits for Local Governments

The bill amends s. 561.422, F.S., (Section 6) to authorize the division to issue up to three temporary alcoholic beverage permits to municipalities and counties each year. These temporary permits would be subject to the current limitations on temporary permits. All net profits from the sale of alcoholic beverages collected during the permit period must be retained by the municipality, county, or nonprofit civic organization. The sworn application filed by the municipality or county for a temporary permit must be signed by the municipality or county chief executive officer.

The bill allows any municipality, county, or nonprofit civic organizations to purchase alcoholic beverages from a distributor or a vender licensed under the Beverage Law. All alcoholic beverages purchased for sale by a municipality or county which remain unconsumed after the event must be removed from the premises of the event and properly disposed of by the municipality or county.

The bill also amends s. 218.32(1)(a), F.S., (Section 2) to require local government entities and independent special districts to include all revenues from the use of temporary permits on their annual financial reports.

Activation of a Quota License

For quota licenses with license periods commencing on or after July 1, 1981, but issued before September 30, 1988, the bill removes the division's discretion to waive or extend the activation requirement upon the finding of hardship. Instead, upon the written request of such licensee, the division must provide a written waiver or extension of the requirement to maintain the licensed premises in an active manner for a period not to exceed 12 months. The bill also deletes the requirement the licensee is required to make reasonable efforts toward restoring the license to active status during the period the licensed premises is closed. (Section 4).

For quota licenses issued or transferred after September 30, 1988, the bill requires every licensee to notify the division in writing of any period which his or her license is inactive and place the physical license with the division to be held in an inactive status. The bill removes the division's discretion to waive or extend the activation requirement for up to 12 months and to provide a continuance for an additional 12 months. Instead, upon the written request of such licensee, the division must provide a written waiver or extension of the requirement to maintain the licensed premises in an active manner for a period not to exceed 24 months. The bill deletes the list of circumstances that the licensee must demonstrate for the grant of a waiver. (Section 4).

Special License for Railroad Transit Stations

The bill creates a special license for railroad transit stations. The bill defines “railroad transit station” as a platform or terminal facility where passenger trains operating on a guided rail system according to a fixed schedule between two or more cities regularly stop to load and unload passengers or goods. The term includes the passenger waiting lounge or dining, retail, entertainment, or recreational facilities within the premises owned or leased by the railroad operator or owner. (Section 2).

The bill amends s. 562.14(1), F.S., (Section 7) to provide that the prohibition against selling, serving, or consuming alcoholic beverages at a licensed premise between midnight and 7:00 a.m., except as provided under municipal or county ordinance, does not apply to railroad transit stations. Current law exempts railroads from this provision.

The bill allows a railroad transit station to obtain a license to sell beverages mentioned in the Beverage Law upon the payment of an annual license tax of \$2,500 to the division. Licenses issued to railroad transit stations would not be subject to the quota licenses restrictions that limit the number of such licenses that may be issued per county. A license issued to a railroad transit station may not be transferred to locations beyond the premises of the railroad transit station. The bill prohibits municipalities and counties from requiring any additional license or levying any tax for the privilege of selling alcoholic beverages. (Section 8).

Railroad transit stations are not required to purchase and sell liquor in miniature bottles of not more than two ounces, which is the limitation currently imposed on railroads and sleeping cars.

The bill authorizes the division to issue alcoholic beverage licenses to the operators of restaurants, shops, or other facilities that are part, or that serve, railroad transit stations. Any such licenses are exempt from county and municipal restrictions on the sale of alcoholic beverages found in s. 562.45(2), F.S., which include ordinances:

- Regulating the hours of business and location of place of business licensed under the Beverage Law;
- Prescribing sanitary regulations for a place of business licensed under the Beverage Law;
- Regulating type of entertainment and conduct permitted in any establishment licensed under the Beverage Law; and
- Promoting the general health, safety, and welfare of the general public.

Alcoholic Beverage Tax and Tobacco Taxes related to Passenger Vessels

Cigarette Taxation

The bill amends s. 210.13, F.S., to include other persons who are required to remit the tax under part I of ch. 210, F.S., within the process for determining the amount of unpaid taxes, including the three-year limitation on the determination and the judicial review process. (Section 1).

Passenger Vessels

Permits issued to passenger vessels under the Beverage Law apply to alcoholic beverages, cigarettes, and other tobacco products. Passenger vessels are not required to obtain tobacco

products from licensees under ch. 210, F.S. The bill also provides a new methodology for calculating excise tax payments by passenger vessels. In doing so the bill defines the following terms:

- “Base rate” as an amount equal to the total taxes paid by all permittees in s. 565.02(2), F.S., for sales of alcoholic beverages, cigarettes, and other tobacco products taking place between January 1, 2015, and December 31, 2015, inclusive, divided by the sum of the annual capacities of all vessels permitted pursuant to the subsection for calendar year 2015;
- “Annual capacity” as an amount equal to the number of lower berths on a vessel multiplied by the number of embarkations by that vessel during a calendar year;
- “Embarkation” as each instance a vessel departs from a Florida port;
- “Lower berth” as a bed that is affixed to a vessel that is not located above another bed in the same cabin and located in a cabin not in use by employees of the operator of the vessel or its contractors;
- “Quarterly capacity” as an amount equal to the number of lower berths on a vessel multiplied by the number of embarkations by the vessel during the calendar quarter.

The methodology calculates the taxes based on ship capacity rather than volume of alcohol or tobacco sold at port. The bill requires each permittee to keep a strict account of the quarterly capacity of each of its vessel and make quarterly reports to the division. The calculation of the amount of tax due each quarter is equal to the base rate multiplied by the permittee’s quarterly capacity during the calendar quarter.

Passenger vessels must report to the division the annual capacity for each of its vessels for calendar year 2015. The report must be filed no later than August 1, 2016, on forms prepared and furnished by the division. No later than September 1, 2016, the division must calculate the base rate and report it to each permittee. The department must publish the base rate in the Florida Administrative Register and on its website.

Effective Date

The bill is effective July 1, 2016.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The bill authorizes operators of railroad transit stations to obtain alcoholic beverage licenses upon the payment of a \$2,500 annual license tax. This has an indeterminate positive fiscal impact due to the additional annual revenue from operators of railroad transit stations who apply for licensure; however, the number of individually owned railroad transit stations is unknown.

The Revenue Estimating Conference has determined that certain provisions in the bill related the calculation of the taxes for passenger vessels will negatively impact the General Revenue Fund by \$100,000 in Fiscal Year 2016-2017.²⁴

B. Private Sector Impact:

Vendors would not be required to provide malt beverage distributors with a draft keg deposit. Vendors and distributors may incur unspecified costs in the development and implementation of the inventory and reconciliation process for draft kegs required by the bill.

The transit railroad stations and operators of restaurants, shops, or other facilities that are part of or serve the stations will be able to obtain beverage licenses.

C. Government Sector Impact:

The bill creates a new license type with an established license fee and may result in additional annual revenue from license fees.²⁵ Although the number of individually owned railroad transit stations is unknown, each operator of a railroad transit station is authorized to obtain an alcoholic beverage license upon payment of the \$2,500 license tax.

The new railroad transit station license classification and fee require minimal information system program changes to the Department of Business and Professional Regulation information technology system, which can be handled within existing resources.²⁶

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

²⁴ Revenue Estimating Conference, *Cruise Line Per Berth Tax, Proposed Language*, (January 8, 2016) available at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2016/pdf/Impact0108.pdf> (last visited January 28, 2016).

²⁵ Department of Business and Professional Regulation, *HB 645 2016 Agency Legislative Bill Analysis* (December 9, 2015) (on file with the Senate Appropriations Subcommittee on General Government).

²⁶ *Id.*

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 210.13, 218.32, 561.01, 561.29, 561.422, 562.14, and 565.02.

This bill creates section 561.4205 of the Florida Statutes.

IX. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Regulated Industries on January 13, 2016:

The committee substitute (CS) changes the title of the bill from “an act relating to malt beverages” to “an act relating to alcoholic beverages and tobacco.”

The CS:

- Amends s. 210.13, F.S., to include other persons who are required to remit the tax required under part I of ch. 210, F.S.;
- Amends s. 218.32(1)(a), F.S., to require the annual financial reports required of local government entities and independent special districts must include all revenues derived from the use of temporary permits obtained by the reporting entity;
- Creates s. 561.01(22), F.S., to define the term “railroad transit station”;
- Amends ss. 561.29(1)(h) and 561.29(1)(i), F.S., to require the division, upon the written request of a licensee, to give a written waiver of the requirement to commence operations of a quota license;
- Amends s. 561.422, F.S., relating to temporary alcoholic beverage permits for municipalities and counties;
- Amends s. 562.14(1), F.S., to exempt rail road transit stations from municipal and county ordinances that prohibit selling, serving or consuming alcoholic beverages at a licensed premises between the hours of midnight and 7:00 a.m., and to prohibit municipalities and counties from requiring any additional license or levying any tax for the privilege of selling alcoholic beverages;
- Creates s. 561.4205, F.S., to require distributors to charge a deposit with specified conditions and to provide an inventory and reconciliation process for keg deposits;
- Amends s. 565.02(2)(c), F.S., to permit the division to issue alcoholic beverage licenses to the operators or restaurants, shops, or other facilities that are part or, or that serve, railroad transit stations, to also hold an alcoholic beverage license for the sale of beer, wine, and liquor; and
- Amends s. 565.02(9), F.S., to provide a process for calculating excise tax payments by passenger vessels. The bill also provides that the permit issued passenger vessels under the Beverage Law in s. 565.02(9), F.S., is for the sale of alcoholic beverages, cigarettes, and other tobacco products.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
