Senator Rader moved the following:

**Senate Amendment (with title amendment)**

Before line 126

insert:

Section 1. Section 210.02, Florida Statutes, is amended to read:

210.02 Cigarette tax imposed; collection.—

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

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

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

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

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

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

(a) Packages containing 10 cigarettes or less require a 26.95-cent tax.

(b) Packages containing more than 10 but not more than 20 cigarettes require a 43.9-cent tax.

(4) When cigarettes as described in paragraph (1)(b) are packed in varying quantities of 20 cigarettes or less, except manufacturer’s free samples authorized under s. 210.04(9), the following rates shall govern:
(a) Packages containing 10 cigarettes or less require a 43.9-cent tax.
(b) Packages containing more than 10 but not more than 20 cigarettes require a 77.8-cent tax.
(5) When cigarettes as described in paragraph (1)(c) are packed in varying quantities of 20 cigarettes or less, except manufacturer’s free samples authorized under s. 210.04(9), the following rates shall govern:
   (a) Packages containing 10 cigarettes or less require a 77.8-cent tax.
   (b) Packages containing more than 10 but not more than 20 cigarettes require a 145.6-cent tax.
(6) This tax shall be paid by the dealer to the division for deposit and distribution as hereinafter provided upon the first sale or transaction within the state, whether or not such sale or transfer be to the ultimate purchaser or consumer. The seller or dealer shall collect the tax from the purchaser or consumer, and the purchaser or consumer shall pay the tax to the seller. The seller or dealer shall be responsible for the collection of the tax and the payment of the same to the division. All taxes are due not later than the 10th day of the month following the calendar month in which they were incurred, and thereafter shall bear interest at the rate of 1 percent per month. If the amount of tax due for a given period is assessed without allocating it to any particular month, the interest shall begin with the date of the assessment. Whenever cigarettes are shipped from outside the state to anyone other than a distributing agent or wholesale dealer, the person receiving the cigarettes shall be responsible for the tax on said cigarettes.
and the payment of same to the division.

(7) It is the legislative intent that the tax on cigarettes shall be uniform throughout the state.

Section 2. Section 210.20, Florida Statutes, is amended to read:

210.20 Employees and assistants; distribution of funds.—

(1) The division under the applicable rules of the Department of Management Services shall have the power to employ such employees and assistants and incur such other expenses as may be necessary for the administration of this part, within the limits of an appropriation for the operation of the Department of Business and Professional Regulation as may be authorized by the General Appropriations Act.

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

(a) The division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20, less 10 cents from every pack of cigarettes sold to managing entities of the community substance abuse services for opioid-related treatment services, and then less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying the amounts to be transferred from the Cigarette Tax Collection Trust Fund and credited on the basis of 2.9 percent of the net collections to the Revenue Sharing Trust Fund for Counties and 29.3 percent of the net...
collections for the funding of indigent health care to the Public Medical Assistance Trust Fund.

(b) Beginning July 1, 2004, and continuing through June 30, 2013, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholics Beverage and Tobacco Trust Fund, specifying an amount equal to 1.47 percent of the net collections, and that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, established under s. 1004.43, by warrant drawn by the Chief Financial Officer.

Beginning July 1, 2014, and continuing through June 30, 2053, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholics Beverage and Tobacco Trust Fund, specifying an amount equal to 4.04 percent of the net collections, and that amount shall be paid to the Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute, established under s. 1004.43, by warrant drawn by the Chief Financial Officer.

These funds are appropriated monthly out of the Cigarette Tax Collection Trust Fund, to be used for lawful purposes, including constructing, furnishing, equipping, operating, and maintaining cancer research and clinical and related facilities; constructing, furnishing, equipping, operating, and maintaining other collections for the funding of indigent health care to the Public Medical Assistance Trust Fund.
properties owned or leased by the H. Lee Moffitt Cancer Center and Research Institute; and paying costs incurred in connection with purchasing, financing, operating, and maintaining such equipment, facilities, and properties. In fiscal years 2004-2005 and thereafter, the appropriation to the H. Lee Moffitt Cancer Center and Research Institute authorized by this paragraph shall not be less than the amount that would have been paid to the H. Lee Moffitt Cancer Center and Research Institute in fiscal year 2001-2002, had this paragraph been in effect.

(c) Beginning July 1, 2017, and continuing through June 30, 2033, the division shall from month to month certify to the Chief Financial Officer the amount derived from the cigarette tax imposed by s. 210.02, less the service charges provided for in s. 215.20 and less 0.9 percent of the amount derived from the cigarette tax imposed by s. 210.02, which shall be deposited into the Alcoholic Beverage and Tobacco Trust Fund, specifying an amount equal to 1 percent of the net collections, not to exceed $3 million annually, and that amount shall be deposited into the Biomedical Research Trust Fund in the Department of Health. These funds are appropriated annually from the Biomedical Research Trust Fund for the advancement of cures for cancers afflicted by pediatric populations through basic or applied research, including, but not limited to, clinical trials and nontoxic drug discovery. These funds are not included in the calculation for the distribution of funds pursuant to s. 381.915; however, these funds shall be distributed to cancer centers participating in the Florida Consortium of National Cancer Institute Centers Program in the same proportion as is allocated to each cancer center in accordance with s. 381.915
and are in addition to any funds distributed pursuant to that section.

(3) After all distributions hereinabove provided for have been made, the balance of the revenue produced from the tax imposed by this part shall be deposited in the General Revenue Fund.

And the title is amended as follows:

Delete line 2 and insert:

An act relating to controlled substances; amending s. 210.02, F.S.; increasing the cigarette tax per pack of cigarettes; amending s. 210.20, F.S.; allocating a specified amount of the cigarette tax collected per pack of cigarettes sold to managing entities of the community substance abuse services for opioid-related treatment services; creating s.