A bill to be entitled
An act relating to taxes and fees; amending s.
566.036, F.S.; providing an application fee; creating
s. 566.012, F.S.; imposing an excise tax on
recreational marijuana; providing for inflation
adjustments to the tax rate; providing for collection
of the tax; providing for distribution of tax
revenues; requiring an annual report concerning tax
revenues; providing a contingent effective date.

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

Section 1. Subsection (12) is added to section 566.036,
Florida Statutes, as created by HB 1117, to read:
566.036 Licensing of marijuana establishments.—
(12) An applicant for a marijuana establishment license
shall pay an application fee not to exceed $5,000, as set by
rule.

Section 2. Section 566.012, Florida Statutes, is created
to read:
566.012 Excise tax on marijuana.—
(1) An excise tax is imposed on the sale or transfer of
marijuana from a marijuana cultivation facility to a retail
marijuana store or marijuana product manufacturing facility.
Each marijuana cultivation facility shall pay an excise tax at
the rate of $50 per ounce, or proportionate part thereof, on
marijuana that is sold or transferred from a marijuana
cultivation facility pursuant to part II.

(2) The excise tax rate under subsection (1) shall be
adjusted annually for inflation.

(a) Beginning in 2021, on or about February 15 of each
year, the department shall calculate the adjusted excise tax
rates by multiplying the rates in effect on the calculation date
by an inflation index computed as provided in paragraph (b). The
adjusted rates must be rounded to the nearest penny and become
effective on the first day of July immediately after the
calculation. The division shall publish the annually adjusted
excise tax rates and shall provide all necessary forms and
reports.

(b) The inflation index is the Consumer Price Index for
All Urban Consumers, U.S. City Average, or successor reports, as
reported by the United States Department of Labor, Bureau of
Labor Statistics, for the calendar year ending on December 31
immediately before the calculation date, divided by the Consumer
Price Index for the previous calendar year. The inflation index
may not be less than one.

(c)1. A marijuana cultivation facility subject to the
licensing requirement of s. 566.036 shall file, on or before the
last day of each month, a return on a form prescribed and

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CODING: Words stricken are deletions; words underlined are additions.
furnished by the division together with payment of the tax due under this part. The return must report all marijuana products held, purchased, manufactured, brought in, or caused to be brought in from outside the state or shipped or transported to a retail marijuana store or marijuana product manufacturing facility within the state during the previous calendar month. A marijuana cultivation facility shall keep a complete and accurate record at its principal place of business to substantiate all receipts and sales of marijuana products.

2. The return must include further information as the division may prescribe. Tax previously paid on marijuana products that are returned to a marijuana establishment because the product has become unfit for use, sale, or consumption and for marijuana products that are returned to a marijuana cultivation facility that are subsequently destroyed by the marijuana cultivation facility may be taken as a credit on a subsequent return. The division may either witness the destruction of the product or may accept another form of proof that the product has been destroyed by the marijuana cultivation facility.

3. A person who is not a marijuana cultivation facility licensed under s. 566.036 who imports, receives, or otherwise acquires marijuana products for use or consumption in the state from a person other than a licensed marijuana cultivation facility shall file, on or before the last day of the month
after each month in which marijuana products were acquired, a return on a form prescribed by the division together with payment of the tax imposed by this part at the rate provided in subsection (1). The return must report the quantity of marijuana products imported, received, or otherwise acquired from a person other than a licensed marijuana cultivation facility during the previous calendar month and additional information that the division may require.

(d) If a marijuana cultivation facility fails to make tax payments as required by this section, the division may revoke the marijuana cultivation facility's license.

Section 3. This act shall take effect on the same date that HB 1117 or similar legislation takes effect, if such legislation is adopted in the same legislative session or an extension thereof and becomes law.