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LEGISLATIVE ACTION

Senate

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House

Senator Margolis moved the following:

Senate Amendment (with title amendment)

Between lines 47 and 48

insert:

Section 2. Subsection (9) of section 565.02, Florida Statutes, is amended to read:

565.02 License fees; vendors; clubs; caterers; and others.—

(9) It is the finding of the Legislature that 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. Upon the



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12 filing of an application and payment of an annual fee of \$1,100,
13 the director is authorized to issue a permit authorizing the
14 operator, or, if applicable, his or her concessionaire, of a
15 passenger vessel which has cabin-berth capacity for at least 75
16 passengers, and which is engaged exclusively in foreign
17 commerce, to sell alcoholic beverages on the vessel for
18 consumption on board only:

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

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

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38 vessel beverages withdrawn from United States Bureau of Customs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



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41 with copies of the appropriate United States Bureau of Customs
42 and Border Protection forms evidencing such withdrawals as
43 importations under United States customs laws. Such permittee
44 shall pay to the state an excise tax for beverages sold pursuant
45 to this section, if such excise tax has not previously been
46 paid, in an amount equal to the tax which would be required to
47 be paid on such sales by a licensed manufacturer or distributor.
48 The calculation of excise tax due under this section must be
49 based on the advertised volume per drink. A vendor holding such
50 permit shall pay the tax monthly to the division at the same
51 time he or she furnishes the required report. Such report shall
52 be filed on or before the 15th day of each month for the sales
53 occurring during the previous calendar month. The provisions of
54 s. 213.21(7) are applicable for all taxes administered by the
55 department under this section.

56
57 ===== T I T L E A M E N D M E N T =====

58 And the title is amended as follows:

59 Delete line 11

60 and insert:

61 entities; amending s. 565.02, F.S.; requiring the
62 calculation of a specified excise tax to be based on
63 the advertised volume per drink; providing
64 applicability; providing an effective date.