

ENROLLED

CS/HB 641, Engrossed 1

2011 Legislature

1 A bill to be entitled

2 An act relating to tax administration; amending s. 198.13,
3 F.S.; extending the period of exemption under certain
4 circumstances from the filing of returns with respect to
5 tax on estates of decedents or tax on generation-skipping
6 transfers; providing for retroactive application; creating
7 s. 212.133, F.S.; requiring sellers of alcoholic beverages
8 or tobacco products to file information reports of sales
9 of those products to retailers in this state with the
10 Department of Revenue; providing definitions; requiring
11 such reports to be filed electronically and to include
12 specified information; authorizing the department to waive
13 certain requirements; providing penalties for
14 noncompliance; providing an effective date.

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

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18 Section 1. Retroactive to January 1, 2011, subsection (4)
19 of section 198.13, Florida Statutes, is amended to read:

20 198.13 Tax return to be made in certain cases; certificate
21 of nonliability.—

22 (4) Notwithstanding any other provisions of this section
23 and applicable to the estate of a decedent who dies after
24 December 31, 2004, if, upon the death of the decedent, a state
25 death tax credit or a generation-skipping transfer credit is not
26 allowable pursuant to the Internal Revenue Code of 1986, as
27 amended:

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28 (a) The personal representative of the estate is not
29 required to file a return under subsection (1) in connection
30 with the estate.

31 (b) The person who would otherwise be required to file a
32 return reporting a generation-skipping transfer under subsection
33 (3) is not required to file such a return in connection with the
34 estate.

35
36 The provisions of this subsection do not apply to estates of
37 decedents dying after December 31, 2012 ~~2010~~.

38 Section 2. Section 212.133, Florida Statutes, is created
39 to read:

40 212.133 Information reports required for sales of
41 alcoholic beverages and tobacco products.-

42 (1)(a) For the sole purpose of enforcing the collection of
43 the tax levied by this chapter on retail sales, the department
44 shall require every seller of alcoholic beverages or tobacco
45 products to file an information report of any sales of those
46 products to any retailer in this state.

47 (b) As used in this section, the term:

48 1. "Retailer" means a person engaged in the business of
49 making sales at retail and who holds a license pursuant to
50 chapters 561 through 565 or a permit pursuant to chapters 210
51 and 569.

52 2. "Seller" means any manufacturer, wholesaler, or
53 distributor of alcoholic beverages or tobacco products who sells
54 to a retailer in this state.

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55 (2) (a) The information report must be filed electronically
56 by using the department's e-filing website or secure file
57 transfer protocol or electronic data interchange files with the
58 department's e-filing provider. The information report must
59 contain:

- 60 1. The seller's name.
61 2. The seller's beverage license or tobacco permit number.
62 3. The retailer's name.
63 4. The retailer's beverage license or tobacco permit
64 number.
65 5. The retailer's address, including street address,
66 municipality, state, and five-digit zip code.
67 6. The general item type, such as cigarettes, cigars,
68 tobacco, beer, wine, spirits, or any combination of those items.
69 7. The net monthly sales total, in dollars sold to each
70 retailer.

71 (b) The department may annually waive the requirement to
72 submit the information report through an electronic data
73 interchange due to problems arising from the seller's computer
74 capabilities, data system changes, or operating procedures. The
75 annual request for a waiver must be in writing and the seller
76 must demonstrate that such circumstances exist. A waiver under
77 this paragraph does not operate to relieve the seller from the
78 obligation to file an information report.

79 (3) The information report must contain the required
80 information for the period from July 1 through June 30. The
81 information report is due annually on July 1 for the preceding

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82 reporting period and is delinquent if not received by the
83 department by September 30.

84 (4) Any seller who fails to provide the information report
85 by September 30 is subject to a penalty of \$1,000 for every
86 month, or part thereof, the report is not provided, up to a
87 maximum amount of \$10,000. This penalty must be settled or
88 compromised if it is determined by the department that the
89 noncompliance is due to reasonable cause and not to willful
90 negligence, willful neglect, or fraud.

91 Section 3. This act shall take effect upon becoming a law.
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