CHAPTER 2004-36

Committee Substitute for Committee Substitute for Senate Bill No. 96

An act relating to the Department of Citrus; amending s. 601.155, F.S.; requiring the department to develop a process for persons liable for the equalizing excise tax to elect to not pay a portion of the tax; prohibiting the department from expending any remaining amount of excise tax moneys for advertising, marketing, or public-relations activities; providing for the dismissal of certain claims; requiring the Florida Citrus Commission to include a report by the internal auditor of the Department of Citrus as an agenda item at each regularly scheduled meeting; providing an effective date.

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

Section 1. Present subsections (10) and (11) of section 601.155, Florida Statutes, are redesignated as subsections (11) and (12), respectively, and a new subsection (10) is added to that section, to read:

601.155 Equalizing excise tax; credit; exemption.—

(10) Notwithstanding any other provision of law, the Department of Citrus shall develop a process by which any person liable for the excise tax imposed under this section may annually object to payment of the tax. Any such objection must be allowed without discretion as to the validity thereof and that person shall be granted the immediate right to elect not to pay two-thirds of the applicable tax rate. The Department of Citrus may not expend any of the remaining one-third of the applicable tax rate on any advertising, marketing, or public-relations activities to which any person liable for the excise tax imposed under this section objects; however, such funds may be used for research, administrative, and regulatory activities. Effective July 1, 2004, upon any necessary legislative appropriation of moneys due under the settlement agreement of Consolidated Case No. 2002-CA-4686 in the Circuit Court of the Tenth Judicial Circuit in Polk County, the plaintiffs shall agree to the dismissal of their claim under the foreign commerce clause with prejudice.

Section 2. The Florida Citrus Commission shall include as an agenda item at each regularly scheduled meeting a report by the internal auditor of the Department of Citrus.

Section 3. This act shall take effect July 1, 2004.

Approved by the Governor May 12, 2004.

Filed in Office Secretary of State May 12, 2004.