## CHAPTER 2016-190

## Committee Substitute for Committee Substitute for Senate Bill No. 698

An act relating to alcoholic beverages and tobacco; amending s. 210.13, F.S.; revising applicability to include other persons who may be subject to a determination of tax on failure to file a return; amending s. 561.01, F.S.; defining the term "railroad transit station"; amending s. 561.20, F.S.; revising the requirements to obtain and maintain a food service establishment alcoholic beverage license; amending s. 561.29, F.S.; requiring the Division of Alcoholic Beverages and Tobacco to grant a one-time written waiver or extension of certain requirements to specified licensees; revising the circumstances under which a licensee may seek and the division may grant a waiver or extension of the requirements; revising compliance requirements for certain licensees; creating s. 561.4205, F.S.; requiring an alcoholic beverage distributor to charge a deposit for certain alcoholic beverage sales; providing an inventory and reconciliation process as an accounting alternative for specified vendors; providing an inventory and reconciliation process for malt beverage kegs; amending s. 561.422, F.S.; authorizing the division to issue temporary permits to charitable organizations, municipalities, and counties to sell alcoholic beverages for consumption on the premises of an event; amending s. 563.06, F.S.; authorizing certain licensees to fill or refill growlers under certain conditions; amending s. 565.02, F.S.; authorizing operators of railroad transit stations to obtain licenses to sell alcoholic beverages; providing requirements and conditions; prohibiting a municipality or county from requiring an additional license or levying a tax to sell certain beverages; exempting railroad transit stations from liquor bottle size restrictions; revising the tax on the sale of alcoholic beverages on certain foreign passenger vessels; imposing a tax on sale of cigarettes and other tobacco products on certain foreign passenger vessels; defining terms; revising legislative findings; requiring permittees to submit a report to the division; providing requirements for the report; amending s. 565.04, F.S.; authorizing a licensed distributor to transport alcoholic beverages through certain premises under specified circumstances; providing effective dates.

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

Section 1. Section 210.13, Florida Statutes, is amended to read:

210.13 Determination of tax on failure to file a return.—If a dealer or other person required to remit the tax under this part fails to file any return required under this part, or having filed an incorrect or insufficient return, fails to file a correct or sufficient return, as the case may require, within 10 days after the giving of notice to the dealer by the Division of Alcoholic Beverages and Tobacco that such return or corrected or sufficient return is

required, the division shall determine the amount of tax due by such dealer any time within 3 years after the making of the earliest sale included in such determination and give written notice of such determination to such dealer. Such a determination shall finally and irrevocably fix the tax unless the dealer against whom it is assessed shall, within 30 days after the giving of notice of such determination, apply to the division for a hearing. Judicial review shall not be granted unless the amount of tax stated in the decision, with penalties thereon, if any, shall have been first deposited with the division, and an undertaking or bond filed in the court in which such cause may be pending in such amount and with such sureties as the court shall approve, conditioned that if such proceeding be dismissed or the decision of the division confirmed, the applicant for review will pay all costs and charges which may accrue against the applicant in the prosecution of the proceeding. At the option of the applicant, such undertaking or bond may be in an additional sum sufficient to cover the tax, penalties, costs, and charges aforesaid, in which event the applicant shall not be required to pay such tax and penalties precedent to the granting of such review by such court.

Section 2. Subsection (22) is added to section 561.01, Florida Statutes, to read:

- 561.01 Definitions.—As used in the Beverage Law:
- (22) "Railroad transit station" means a platform or a terminal facility where passenger trains operating on a guided rail system according to a fixed schedule between two or more cities regularly stop to load and unload passengers or goods. The term includes a passenger waiting lounge and dining, retail, entertainment, or recreational facilities within the licensed premises owned or leased by the railroad operator or owner.
- Section 3. Paragraph (a) of subsection (2) of section 561.20, Florida Statutes, is amended to read:
  - 561.20 Limitation upon number of licenses issued.—
- (2)(a) The No such limitation of the number of licenses as herein provided in this section does not shall henceforth prohibit the issuance of a special license to:
- 1. Any bona fide hotel, motel, or motor court of not fewer than 80 guest rooms in any county having a population of less than 50,000 residents, and of not fewer than 100 guest rooms in any county having a population of 50,000 residents or greater; or any bona fide hotel or motel located in a historic structure, as defined in s. 561.01(21), with fewer than 100 guest rooms which derives at least 51 percent of its gross revenue from the rental of hotel or motel rooms, which is licensed as a public lodging establishment by the Division of Hotels and Restaurants; provided, however, that a bona fide hotel or motel with no fewer than 10 and no more than 25 guest rooms which is a historic structure, as defined in s. 561.01(21), in a municipality that on the effective date of this act has a population, according to the University of

Florida's Bureau of Economic and Business Research Estimates of Population for 1998, of no fewer than 25,000 and no more than 35,000 residents and that is within a constitutionally chartered county may be issued a special license. This special license shall allow the sale and consumption of alcoholic beverages only on the licensed premises of the hotel or motel. In addition, the hotel or motel must derive at least 60 percent of its gross revenue from the rental of hotel or motel rooms and the sale of food and nonalcoholic beverages; provided that the provisions of this subparagraph shall supersede local laws requiring a greater number of hotel rooms;

- 2. Any condominium accommodation of which no fewer than 100 condominium units are wholly rentable to transients and which is licensed under the provisions of chapter 509, except that the license shall be issued only to the person or corporation which operates the hotel or motel operation and not to the association of condominium owners;
- 3. Any condominium accommodation of which no fewer than 50 condominium units are wholly rentable to transients, which is licensed under the provisions of chapter 509, and which is located in any county having home rule under s. 10 or s. 11, Art. VIII of the State Constitution of 1885, as amended, and incorporated by reference in s. 6(e), Art. VIII of the State Constitution, except that the license shall be issued only to the person or corporation which operates the hotel or motel operation and not to the association of condominium owners;
- A food service establishment that has Any restaurant having 2,500 square feet of service area, is and equipped to serve meals to 150 persons full course meals at tables at one time, and derives deriving at least 51 percent of its gross food and beverage revenue from the sale of food and nonalcoholic beverages during the first 60-day operating period and each 12-month operating period thereafter. A food service establishment; however, no restaurant granted a special license on or after January 1, 1958, pursuant to general or special law may not shall operate as a package store and may not sell, nor shall intoxicating beverages be sold under such license after the hours of serving or consumption of food have elapsed. Failure by a licensee to meet the required percentage of food and nonalcoholic beverage gross revenues during the covered operating period shall result in revocation of the license or denial of the pending license application. A licensee whose license is revoked or an applicant whose pending application is denied, or any person required to qualify on the special license application, is ineligible to have any interest in a subsequent application for such a license for a period of 120 days after the date of the final denial or revocation; or
- 5. Any caterer, deriving at least 51 percent of its gross revenue from the sale of food and nonalcoholic beverages, licensed by the Division of Hotels and Restaurants under chapter 509. Notwithstanding any other provision of law to the contrary, a licensee under this subparagraph shall sell or serve alcoholic beverages only for consumption on the premises of a catered event at which the licensee is also providing prepared food, and shall prominently display its license at any catered event at which the caterer is selling or

serving alcoholic beverages. A licensee under this subparagraph shall purchase all alcoholic beverages it sells or serves at a catered event from a vendor licensed under s. 563.02(1), s. 564.02(1), or licensed under s. 565.02(1) subject to the limitation imposed in subsection (1), as appropriate. A licensee under this subparagraph may not store any alcoholic beverages to be sold or served at a catered event. Any alcoholic beverages purchased by a licensee under this subparagraph for a catered event that are not used at that event must remain with the customer; provided that if the vendor accepts unopened alcoholic beverages, the licensee may return such alcoholic beverages to the vendor for a credit or reimbursement. Regardless of the county or counties in which the licensee operates, a licensee under this subparagraph shall pay the annual state license tax set forth in s. 565.02(1)(b). A licensee under this subparagraph must maintain for a period of 3 years all records required by the department by rule to demonstrate compliance with the requirements of this subparagraph, including licensed vendor receipts for the purchase of alcoholic beverages and records identifying each customer and the location and date of each catered event. Notwithstanding any provision of law to the contrary, any vendor licensed under s. 565.02(1) subject to the limitation imposed in subsection (1), may, without any additional licensure under this subparagraph, serve or sell alcoholic beverages for consumption on the premises of a catered event at which prepared food is provided by a caterer licensed under chapter 509. If a licensee under this subparagraph also possesses any other license under the Beverage Law, the license issued under this subparagraph shall not authorize the holder to conduct activities on the premises to which the other license or licenses apply that would otherwise be prohibited by the terms of that license or the Beverage Law. Nothing in this section shall permit the licensee to conduct activities that are otherwise prohibited by the Beverage Law or local law. The Division of Alcoholic Beverages and Tobacco is hereby authorized to adopt rules to administer the license created in this subparagraph, to include rules governing licensure, recordkeeping, and enforcement. The first \$300,000 in fees collected by the division each fiscal year pursuant to this subparagraph shall be deposited in the Department of Children and Families' Operations and Maintenance Trust Fund to be used only for alcohol and drug abuse education, treatment, and prevention programs. The remainder of the fees collected shall be deposited into the Hotel and Restaurant Trust Fund created pursuant to s. 509.072.

However, any license heretofore issued to any such hotel, motel, motor court, or restaurant or hereafter issued to any such hotel, motel, or motor court, including a condominium accommodation, under the general law shall not be moved to a new location, such license being valid only on the premises of such hotel, motel, motor court, or restaurant. Licenses issued to hotels, motels, motor courts, or restaurants under the general law and held by such hotels, motels, motor courts, or restaurants on May 24, 1947, shall be counted in the quota limitation contained in subsection (1). Any license issued for any hotel, motel, or motor court under the provisions of this law shall be issued only to the owner of the hotel, motel, or motor court or, in the event the hotel, motel, or motor court is leased, to the lessee of the hotel,

motel, or motor court; and the license shall remain in the name of the owner or lessee so long as the license is in existence. Any special license now in existence heretofore issued under the provisions of this law cannot be renewed except in the name of the owner of the hotel, motel, motor court, or restaurant or, in the event the hotel, motel, motor court, or restaurant is leased, in the name of the lessee of the hotel, motel, motor court, or restaurant in which the license is located and must remain in the name of the owner or lessee so long as the license is in existence. Any license issued under this section shall be marked "Special," and nothing herein provided shall limit, restrict, or prevent the issuance of a special license for any restaurant or motel which shall hereafter meet the requirements of the law existing immediately prior to the effective date of this act, if construction of such restaurant has commenced prior to the effective date of this act and is completed within 30 days thereafter, or if an application is on file for such special license at the time this act takes effect; and any such licenses issued under this proviso may be annually renewed as now provided by law. Nothing herein prevents an application for transfer of a license to a bona fide purchaser of any hotel, motel, motor court, or restaurant by the purchaser of such facility or the transfer of such license pursuant to law.

Section 4. Paragraphs (h) and (i) of subsection (1) of section 561.29, Florida Statutes, are amended to read:

561.29 Revocation and suspension of license; power to subpoena.—

- (1) The division is given full power and authority to revoke or suspend the license of any person holding a license under the Beverage Law, when it is determined or found by the division upon sufficient cause appearing of:
- (h) Failure by the holder of any license under s. 561.20(1) to maintain the licensed premises in an active manner in which the licensed premises are open for the bona fide sale of authorized alcoholic beverages during regular business hours of at least 6 hours a day for a period of 120 days or more during any 12-month period commencing 18 months after the acquisition of the license by the licensee, regardless of the date the license was originally issued. Every licensee must notify the division in writing of any period during which his or her license is inactive and place the physical license with the division to be held in an inactive status. The division may waive or extend the requirement of this section upon the finding of hardship, including the purchase of the license in order to transfer it to a newly constructed or remodeled location. However, during such closed period, the licensee shall make reasonable efforts toward restoring the license to active status. This paragraph applies shall apply to all annual license periods commencing on or after July 1, 1981, but does shall not apply to licenses issued after September 30, 1988. The division shall, upon written request of the licensee, grant a one-time written waiver or extension of the requirements of this paragraph for a period not to exceed 12 months. Additionally, the division may, upon written request of the licensee, grant a waiver or extension of the requirements of this paragraph for a period not to exceed 12 months if the licensee demonstrates that:

- 1. The licensed premises has been physically damaged to such an extent that active operation of the business at the premises is impracticable;
- 2. Construction or remodeling is underway to relocate the license to another location;
- 3. The licensed premises is prohibited from making sales as the result of an order of a court of competent jurisdiction, or the action or inaction of a governmental entity relating to the permitting, construction, or occupational capacity of the physical location of the licensed premises.
- Failure of a any licensee having issued a new or transfer license issued under s. 561.20(1) after September 30, 1988, under s. 561.20(1) to maintain the licensed premises in an active manner in which the licensed premises are open for business to the public for the bona fide retail sale of authorized alcoholic beverages during regular and reasonable business hours for at least 8 hours a day for a period of 210 days or more during any 12-month period commencing 6 months after the acquisition of the license by the licensee. It is the intent of this act that for purposes of compliance with this paragraph, a licensee shall operate the licensed premises in a manner so as to maximize sales and tax revenues thereon; this includes maintaining a reasonable inventory of merchandise, including authorized alcoholic beverages, and the use of good business practices to achieve the intent of this law. Any attempt by a licensee to circumvent the intent of this law shall be grounds for revocation or suspension of the alcoholic beverage license. The division may, upon written request of the licensee, give a written waiver of this requirement for a period not to exceed 12 months in cases where the licensee demonstrates that the licensed premises has been physically destroyed through no fault of the licensee, when the licensee has suffered an incapacitating illness or injury which is likely to be prolonged, or when the licensed premises has been prohibited from making sales as a result of any action of any court of competent jurisdiction. Any waiver given pursuant to this subsection may be continued upon subsequent written request showing that substantial progress has been made toward restoring the licensed premises to a condition suitable for the resumption of sales or toward allowing for a court having jurisdiction over the premises to release said jurisdiction, or that an incapacitating illness or injury continues to exist. However, in no event may the waivers necessitated by any one occurrence cumulatively total more than 24 months. A Every licensee shall notify the division in writing of any period during which his or her license is inactive and place the physical license with the division to be held in an inactive status. For the purpose of calculating compliance with the requirements of this paragraph, a license that is acquired in a transaction that is not an arm's length transaction, including transfers from relatives, affiliates, subsidiaries, and other related entities, retains and is subject to the first related transferor's date of acquisition and related periods of operation. The division shall, upon written request of the licensee, grant a one-time written waiver or extension of the requirements of this paragraph for a period not to exceed 12 months. Additionally, the division may, upon written request of the licensee, grant a waiver or extension of the

requirements of this paragraph for a period not to exceed 12 months if the licensee demonstrates that:

- 1. The licensed premises has been physically damaged to such an extent that active operation of the business at the premises is impracticable;
- 2. Construction or remodeling is underway to relocate the license to another location;
- 3. The licensed premises has been prohibited from making sales as the result of any order of any court of competent jurisdiction, or any action or inaction of a governmental entity relating to the permitting, construction, or occupational capacity of the physical location of the licensed premises.
  - Section 5. Section 561.4205, Florida Statutes, is created to read:
- 561.4205 Keg deposits; limited alternative inventory and reconciliation process.—
- (1) A distributor selling an alcoholic beverage to a vendor in bulk, by recyclable keg or other similar reusable container, for the purpose of sale in draft form on tap, must charge the vendor a deposit, to be referred to as a "keg deposit," in an amount not less than that charged to the distributor by the manufacturer for each keg or container of the beverage sold. The deposit amount charged to a vendor for a draft keg or container of a like brand must be uniform. Charges made for deposits collected or credits allowed for empty kegs or containers returned must be shown separately on all sale tickets or invoices. A copy of such sales tickets or invoices must be given to the vendor at the time of delivery.
- (2) In lieu of receiving a keg deposit, a distributor selling alcoholic beverages by recyclable keg or other similar reusable container for the purpose of sale in draft form to a vendor identified in s. 561.01(18) or s. 565.02(6) or (7) shall implement an inventory and reconciliation process with such vendor in which an accounting of kegs is completed and any loss or variance in the number of kegs is paid for by the vendor on a per-keg basis equivalent to the required keg deposit. This inventory and reconciliation process may occur twice per year, at the discretion of the distributor, but must occur at least annually. Upon completion of an agreed upon keg inventory and reconciliation, the vendor shall remit payment within 15 days after receiving an invoice from the distributor. The vendor may choose to establish and fund a separate account with the distributor for the purpose of expediting timely payments.
  - Section 6. Section 561.422, Florida Statutes, is amended to read:
- 561.422 Nonprofit civic <u>organizations</u>, <u>charitable</u> organizations, <u>municipalities</u>, <u>and counties</u>; temporary permits.—Upon the filing of an application, presentation of a local building and zoning permit, and payment of a fee of \$25 per permit, the director of the division may issue a permit authorizing a bona fide nonprofit civic <u>organization</u>, <u>charitable</u> organization,

municipality, or county to sell alcoholic beverages for consumption on the premises only, for a period not to exceed 3 days, subject to any state law or municipal or county ordinance regulating the time for selling such beverages. All net profits from sales of alcoholic beverages collected during the permit period by a nonprofit or civic organization must be retained by such organizations the nonprofit civic organization. All net profits from sales of alcoholic beverages collected during the permit period by a municipality or county must be donated to a nonprofit civic or charitable organization within 90 days after the permitted event. A municipality or county may only be issued such a temporary permit if it has attempted to solicit a qualified nonprofit civic or charitable organization to conduct such sales but has been unable to find such a qualifying organization in a reasonably practicable manner and timeframe. A nonprofit Any such civic organization, charitable organization, municipality, or county may be issued no more than 12 only three such permits per calendar year. Notwithstanding other provisions of the Beverage Law, a nonprofit any civic organization, charitable organization, municipality, or county licensed under this section may purchase alcoholic beverages from a distributor or vendor licensed under the Beverage Law. The division may adopt rules and conduct audits to ensure compliance with this section.

- Section 7. Effective upon this act becoming a law, paragraph (a) of subsection (7) of section 563.06, Florida Statutes, is amended to read:
- 563.06 Malt beverages; imprint on individual container; size of containers; exemptions.—
- (7) Notwithstanding any other provision of the Beverage Law, a malt beverage may be packaged in a growler, which is an individual container that holds 32, 64, or 128 ounces of such malt beverage if it is filled at the point of sale.
  - (a) A growler may be filled or refilled by any of the following:
- 1. A licensed manufacturer of malt beverages holding a vendor's license under s. 561.221(2).
- 2. A vendor holding a quota license under s. 561.20(1) or s. 565.02(1)(a) which that authorizes the sale of malt beverages.
- 3. A vendor holding a license under s. 563.02(1)(b)-(f), s. 564.02(1)(b)-(f), or s. 565.02(1)(b)-(f), unless such license restricts the sale of malt beverages to sale for consumption only on the premises of such vendor.
- 4. A vendor holding a license pursuant to s. 563.02(1)(a) or s. 564.02(1)(a), having held that license in current, active status on June 30, 2015, subject to the following requirements:
- a. The vendor proves, to the satisfaction of the division, that the vendor had draft equipment and tapping accessories installed and had purchased kegs before June 30, 2015.

- b. The growlers are filled or refilled by the vendor or the vendor's employee aged 18 or older.
- c. The taps or mechanisms used to fill or refill the growlers are not accessible to customers.
- d. The growlers meet the labeling and sealing requirements of paragraph (b).
- e. The vendor does not permit consumption on premises, including tastings or other sampling activities.
- Section 8. Subsections (2) and (9) of section 565.02, Florida Statutes, are amended to read:
  - 565.02 License fees; vendors; clubs; caterers; and others.—
- (2) An Any operator of railroads or sleeping cars, or a vendor in a railroad transit station, in this state may obtain a license to keep for sale and to sell the beverages mentioned in the Beverage Law on passenger trains upon the payment of an annual license tax of \$2,500, the tax to be paid to the division. A municipality or county may not require an additional license or levy a tax for the privilege of selling such beverages.
- (a) Operators of railroads or sleeping cars in this state are authorized Such license shall authorize the holder thereof to keep for sale and to sell all beverages mentioned in the Beverage Law for consumption upon any dining, club, parlor, buffet, or observation car of a passenger train in which certified copies of the licenses issued to the operators are posted. Certified copies of such licenses shall be issued by the division upon the payment of a \$10 fee operated by it in this state, but such beverages may be sold only to passengers upon the cars and must be served for consumption thereon. It is unlawful for such licensees to purchase or sell any liquor except in miniature bottles of not more than 2 ounces. A Every such license for the sale of alcoholic beverages on a passenger train shall be good throughout the state. Except for alcoholic beverages sold within the licensed premises of a railroad transit station, it is unlawful for such licensees to purchase or sell any liquor on a passenger train except in miniature bottles of not more than 2 ounces. No license shall be required, or tax levied by any municipality or county, for the privilege of selling such beverages for consumption in such cars. Such beverages shall be sold only on cars in which are posted certified copies of the licenses issued to such operator. Such certified copies of such licenses shall be issued by the division upon the payment of a tax of \$10.
- (b) A vendor in a railroad transit station is authorized to keep for sale and to sell all beverages mentioned in the Beverage Law. A license issued to a vendor in a railroad transit station may not be transferred to locations beyond the railroad transit station. The alcoholic beverages sold are for consumption on the licensed premises and may be consumed in all areas within the railroad transit station and on a passenger train. Operators of

railroads and sleeping cars shall keep separate the alcoholic beverages intended for sale on passenger trains and the alcoholic beverages intended for sale in the railroad transit station.

- (9)(a) As used in this subsection, the term:
- 1. "Annual capacity" means an amount equal to the number of lower berths on a vessel multiplied by the number of embarkations of that vessel during a calendar year.
- 2. "Base rate" means an amount equal to the total taxes and surcharges paid by all permittees pursuant to the Beverage Law and chapter 210 for sales of alcoholic beverages, cigarettes, and other tobacco products taking place between January 1, 2015, and December 31, 2015, inclusive, divided by the sum of the annual capacities of all vessels permitted pursuant to former s. 565.02(9), Florida Statutes 2015, for calendar year 2015.
- 3. "Embarkation" means an instance in which a vessel departs from a port in this state.
  - 4. "Lower berth" means a bed that is:
  - a. Affixed to a vessel;
  - b. Not located above another bed in the same cabin; and
- c. Located in a cabin not in use by employees of the operator of the vessel or its contractors.
- 5. "Quarterly capacity" means an amount equal to the number of lower berths on a vessel multiplied by the number of embarkations of that vessel during a calendar quarter.
- (b) 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, <u>cigarettes</u>, and other tobacco products under the Beverage Law and chapter 210.
- (c) Upon the filing of an application and payment of an annual fee of \$1,100, the director is authorized to issue a permit authorizing the operator, or, if applicable, his or her concessionaire, of a passenger vessel which has cabin-berth capacity for at least 75 passengers, and which is engaged exclusively in foreign commerce, to sell alcoholic beverages, cigarettes, and other tobacco products on the vessel for consumption on board only:
- 1.(a) For no more than During a period not in excess of 24 hours before prior to departure while the vessel is moored at a dock or wharf in a port of this state; or
- <u>2.(b)</u> At any time while the vessel is located in Florida territorial waters and is in transit to or from international waters.

One such permit shall be required for each such vessel and shall name the vessel for which it is issued. No license shall be required or tax levied by any municipality or county for the privilege of selling beverages, cigarettes, or other tobacco products for consumption on board such vessels. The beverages, cigarettes, or other tobacco products so sold may be purchased outside the state by the permittee, and the same shall not be considered as imported for the purposes of s. 561.14(3) solely because of such sale. The permittee is not required to obtain its beverages, cigarettes, or other tobacco products from licensees under the Beverage Law or chapter 210. Each permittee, but it shall keep a strict account of the quarterly capacity of each of its vessels all such beverages sold within this state and shall make quarterly monthly reports to the division on forms prepared and furnished by the division. A permittee who sells on board the vessel beverages withdrawn from United States Bureau of Customs and Border Protection bonded storage on board the vessel may satisfy such accounting requirement by supplying the division with copies of the appropriate United States Bureau of Customs and Border Protection forms evidencing such withdrawals as importations under United States customs laws.

- (d) Each Such permittee shall pay to the state <u>a</u> an excise tax for beverages, <u>cigarettes</u>, and other tobacco <u>products</u> sold pursuant to this subsection in an amount equal to the base rate multiplied by the permittee's quarterly capacity during the calendar quarter, less any tax or surcharge already paid by a licensed manufacturer or distributor pursuant to the Beverage Law or chapter 210 on beverages, cigarettes, and other tobacco products sold by the permittee pursuant to this subsection during the quarter for which tax is due section, if such excise tax has not previously been paid, in an amount equal to the tax which would be required to be paid on such sales by a licensed manufacturer or distributor.
- (e) A vendor holding such permit shall pay the tax <u>quarterly monthly</u> to the division at the same time he or she furnishes the required report. Such report shall be filed on or before the 15th day of each <u>calendar quarter month</u> for the <u>quarterly capacity</u> sales occurring during the previous calendar <u>quarter month</u>.
- (f) By August 1, 2016, each permittee shall report the annual capacity for each of its vessels for calendar year 2015 to the division on forms prepared and furnished by the division. By September 1, 2016, the division shall calculate the base rate and report it to each permittee. The base rate shall also be published in the Florida Administrative Register and on the department's website.
- (g) Revenues collected pursuant to this subsection shall be distributed pursuant to s. 561.121(1).
  - Section 9. Section 565.04, Florida Statutes, is amended to read:
  - 565.04 Package store restrictions.—

- (1) Vendors licensed under s. 565.02(1)(a) shall not in said place of business sell, offer, or expose for sale any merchandise other than such beverages, and such places of business shall be devoted exclusively to such sales; provided, however, that such vendors shall be permitted to sell bitters, grenadine, nonalcoholic mixer-type beverages (not to include fruit juices produced outside this state), fruit juices produced in this state, home bar, and party supplies and equipment (including but not limited to glassware and party-type foods), miniatures of no alcoholic content, and tobacco products. Such places of business shall have no openings permitting direct access to any other building or room, except to a private office or storage room of the place of business from which patrons are excluded.
- (2) Notwithstanding any other law, when delivering alcoholic beverages to a vendor licensed under s. 565.02(1)(a), a licensed distributor may transport the beverages through another premises owned in whole or in part by the vendor.

Section 10. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2016.

Approved by the Governor April 6, 2016.

Filed in Office Secretary of State April 6, 2016.