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Section 1. Section 566.801, Florida Statutes, is created to read:

566.801 Fees.—Licensing and registration fees under this chapter are as follows:

(1) Early approval adult use dispensing organization license fees:

(a) Application under s. 566.202(2)(a), \$30,000.

(b) Renewal under s. 566.202(11)(a), \$30,000.

(c) Secondary location application under s. 566.202(15)(d)1., \$30,000.

(d) Secondary location renewal under s. 566.202(15)(p)1., \$30,000.

(2) Conditional adult use dispensing organization licenses:

(a) Under s. 566.203(4)(a), \$5,000.

(b) Under s. 566.203(7)(b), \$60,000.

(3) Adult use dispensing organization licenses:

(a) Initial license under s. 566.2032(2)(b), \$60,000.

(b) Renewal under s. 566.20331(3), \$60,000.

(4) Adult use dispensing organization agent:

(a) Identification card fees:

1. Initial card under s. 566.2033(1)(e), \$100.

2. Renewal card under s. 566.20331(3), \$100.

(b) Applicants for training approval:

- 51 1. Under s. 566.2033(1)(e), \$2,000.
- 52 2. Under s. 566.2033(16), \$2,000.
- 53 (5) Changes in ownership of a dispensing organization
- 54 under s. 566.20334(10)(b), \$5,000.
- 55 (6) Early approval of adult use cultivation center
- 56 licenses:
- 57 (a) Application fee under s. 566.3011(2)(a), \$100,000.
- 58 (b) Cannabis business development fee under s.
- 59 566.3011(2)(g), \$250,000.
- 60 (c) Required contribution under s. 566.3011(2)(i),
- 61 \$100,000.
- 62 (d) Renewal fee under s. 566.3011(3)(a), \$100,000.
- 63 (7) Conditional adult use license under s. 566.3013(4),
- 64 \$100,000.
- 65 (8) Conditional adult use cultivation center license
- 66 registration fee under s. 566.3014(2)(b), \$100,000.
- 67 (9) Cultivation center license renewal under s.
- 68 566.3019(1)(a), \$100,000.
- 69 (10) Craft grower:
- 70 (a) Application fee under s. 566.401(2)(a)1., \$5,000.
- 71 (b) License fee under s. 566.401(3)(d), \$40,000.
- 72 (c) License renewal under s. 566.401(9)(a)1., \$40,000.
- 73 (11) Infuser organization:
- 74 (a) Application fee under s. 566.405(2)(a)1., \$5,000.
- 75 (b) License fee under s. 566.401(3)(d), \$5,000.

76 (c) Renewal application fee under s. 566.405(8)(a)1.,
 77 \$20,000.

78 (12) Transporting organizations:

79 (a) Application fee under s. 566.4501(2)(a)1., \$5,000.

80 (b) License fee under s. 566.4501(3)(e), \$10,000.

81 (c) Renewal fee under s. 566.4501(8)(a)1., \$10,000.

82 Section 2. Section 566.802, Florida Statutes, is created
 83 to read:

84 566.802 Contributions for early approval adult use
 85 dispensing organization licenses.—

86 (1) As provided in s. 566.202(2)(g), \$100,000.

87 (2) As provided in s. 566.202(2)(h)1., 2., or 3.,
 88 \$100,000.

89 (3) As provided in s. 566.202(2)(h)5., \$200,000.

90 Section 3. Section 566.803, Florida Statutes, is created
 91 to read:

92 566.803 Department may revise fees.—After January 1, 2022,
 93 the department may by rule modify any fee established under this
 94 chapter.

95 Section 4. Section 566.804, Florida Statutes, is created
 96 to read:

97 566.804 Mandatory contributions for early approval adult
 98 use dispensing organization licenses.—

99 (1) As provided in s. 566.202(2)(g), \$100,000.

100 (2) As provided in s. 566.202(2)(h)1., 2., or 3.,

101 \$100,000.

102 (3) As provided in s 566.202(2)(h)5., \$200,000.

103 (4) As provided in s. 566.202(15)(d)15., \$200.000.

104 Section 5. Subsections (1) through (4) of section 566.805,
 105 Florida Statutes, as created by HB 549, are renumbered as
 106 subsections (9) through (12), respectively, and new subsections
 107 (1) through (8) are added to that section, to read:

108 566.805 Cannabis cultivation.—

109 (1) CULTIVATING CANNABIS PRIVILEGE.—

110 (a) Beginning January 1, 2023, a tax is imposed upon the
 111 privilege of cultivating cannabis at the rate of 7 percent of
 112 the gross receipts from the first sale of cannabis by a
 113 cultivator. The sale of any product that contains any amount of
 114 cannabis or any derivative thereof is subject to the tax under
 115 this section on the full selling price of the product. The
 116 department may determine the selling price of the cannabis when
 117 the seller and purchaser are affiliated persons, when the sale
 118 and purchase of cannabis is not an arm's length transaction, or
 119 when cannabis is transferred by a craft grower to the craft
 120 grower's dispensing organization or infuser or processing
 121 organization and a value is not established for the cannabis.
 122 The value determined by the department shall be commensurate
 123 with the actual price received for products of like quality,
 124 character, and use in the area. If sales of cannabis of like
 125 quality, character, and use in the same area are not made, then

126 the department shall establish a reasonable value based on sales
 127 of products of like quality, character, and use in other areas
 128 of the state, taking into consideration any other relevant
 129 factors.

130 (b) The cannabis cultivation privilege tax imposed under
 131 this section is solely the responsibility of the cultivator who
 132 makes the first sale and is not the responsibility of a
 133 subsequent purchaser, a dispensing organization, or an infuser.
 134 However, persons subject to the tax imposed under this section
 135 may reimburse themselves for their tax liability hereunder by
 136 separately stating reimbursement for their tax liability as an
 137 additional charge.

138 (c) The tax imposed under this section shall be in
 139 addition to all other occupation, privilege, or excise taxes
 140 imposed by the state or by any unit of local government.

141 (2) REGISTRATION OF CULTIVATORS.—Every cultivator and
 142 craft grower subject to the tax under this section shall apply
 143 to the Department of Revenue for a certificate of registration
 144 under this section. All applications for registration under this
 145 section shall be made by electronic means in the form and manner
 146 required by the department. For that purpose, the provisions of
 147 chapter 212 are incorporated into this section to the extent not
 148 inconsistent with this section. In addition, a certificate of
 149 registration shall not be issued under this section unless the
 150 applicant is licensed under this chapter.

151 (3) (a) RETURN AND PAYMENT.—Each person who is required to
 152 pay the tax imposed by this section shall make a return to the
 153 department on or before the 20th day of each month for the
 154 preceding calendar month stating the following:

155 1. The taxpayer's name.

156 2. The address of the taxpayer's principal place of
 157 business and, if different, the address from which the taxpayer
 158 is engaged in the business of cultivating cannabis subject to
 159 tax under this section.

160 3. The total amount of receipts received by the taxpayer
 161 during the preceding calendar month from sales of cannabis
 162 subject to tax under this section by the taxpayer during the
 163 preceding calendar month.

164 4. The total amount received by the taxpayer during the
 165 preceding calendar month on charge and time sales of cannabis
 166 subject to tax imposed under this section by the taxpayer before
 167 the month for which the return is filed.

168 5. Any deductions allowed by law.

169 6. The gross receipts that were received by the taxpayer
 170 during the preceding calendar month and upon the basis of which
 171 the tax is imposed.

172 7. The amount of tax due.

173 8. The signature of the taxpayer.

174 9. Any other information as the department may reasonably
 175 require.

176 (b) All returns required to be filed and payments required
177 to be made under this section shall be by electronic means.
178 Taxpayers who demonstrate hardship in paying electronically may
179 petition the department to waive the electronic payment
180 requirement.

181 (c) The taxpayer making the return provided for in this
182 section shall also pay to the department, in accordance with
183 this section, the amount of tax imposed by this section, less a
184 discount of 1.75 percent, but not to exceed \$1,000 per return
185 period, which is allowed to reimburse the taxpayer for the
186 expenses incurred in keeping records, collecting tax, preparing
187 and filing returns, remitting the tax, and supplying data to the
188 department upon request. A discount may not be claimed by a
189 taxpayer on returns that are not timely filed and for taxes that
190 are not timely remitted. A discount may not be claimed by a
191 taxpayer for any return that is not filed electronically. A
192 discount may not be claimed by a taxpayer for any payment that
193 is not made electronically, unless a waiver has been granted
194 under this section. Any amount that is required to be shown or
195 reported on any return or other document under this section
196 shall, if the amount is not a whole-dollar amount, be increased
197 to the nearest whole-dollar amount if the fractional part of a
198 dollar is \$0.50 or more and decreased to the nearest whole-
199 dollar amount if the fractional part of a dollar is less than
200 \$0.50. If a total amount of less than \$1 is payable, refundable,

201 or creditable, the amount shall be disregarded if it is less
202 than \$0.50 and shall be increased to \$1 if it is \$0.50 or more.
203 Notwithstanding any other provision of this section concerning
204 the time within which a taxpayer may file a return, any such
205 taxpayer who ceases to engage in the kind of business that makes
206 the person responsible for filing returns under this section
207 shall file a final return under this section with the department
208 within 1 month after discontinuing such business. Each taxpayer
209 under this section shall make estimated payments to the
210 department on or before the 7th, 15th, 22nd, and last day of the
211 month during which tax liability to the department is incurred.
212 The payments shall be in an amount not less than the lower of
213 either 22.5 percent of the taxpayer's actual tax liability for
214 the month or 25 percent of the taxpayer's actual tax liability
215 for the same calendar month of the preceding year. The amount of
216 the quarter-monthly payments shall be credited against the final
217 tax liability of the taxpayer's return for that month. If any
218 quarter-monthly payment is not paid at the time or in the amount
219 required by this section, then the taxpayer shall be liable for
220 penalties and interest on the difference between the minimum
221 amount due as a payment and the amount of the quarter-monthly
222 payment actually and timely paid, except insofar as the taxpayer
223 has previously made payments for that month to the department in
224 excess of the minimum payments previously due as provided in
225 this section. If any payment provided for in this section

226 exceeds the taxpayer's liabilities under this section, as shown
227 on an original monthly return, the department shall, if
228 requested by the taxpayer, issue to the taxpayer a credit
229 memorandum no later than 30 days after the date of payment. The
230 credit evidenced by the credit memorandum may be assigned by the
231 taxpayer to a similar taxpayer under this chapter, in accordance
232 with reasonable rules to be prescribed by the department. If
233 such request is not made, the taxpayer may credit the excess
234 payment against tax liability subsequently to be remitted to the
235 department under this chapter, in accordance with reasonable
236 rules prescribed by the department. If the department
237 subsequently determines that all or any part of the credit taken
238 was not actually due to the taxpayer, the taxpayer's discount
239 shall be reduced, if necessary, to reflect the difference
240 between the credit taken and that actually due, and that
241 taxpayer shall be liable for penalties and interest on the
242 difference.

243 (d) If a taxpayer fails to sign a return within 30 days
244 after the proper notice and demand for signature by the
245 department is received by the taxpayer, the return shall be
246 considered valid and any amount shown to be due on the return
247 shall be deemed assessed.

248 (4) INFUSER INFORMATION RETURNS.—If it is deemed necessary
249 for the administration of this section, the department may adopt
250 rules that require infusers to file information returns

251 regarding the sale of cannabis by infusers to dispensaries. The
252 department may require infusers to file all information returns
253 by electronic means.

254 (5) DEPOSIT OF PROCEEDS.—All moneys received by the
255 department under this section shall be deposited into the
256 Alcoholic Beverage, Marijuana, and Tobacco Trust Fund.

257 (6) ADMINISTRATION AND ENFORCEMENT.—The department shall
258 have full power to administer and enforce this section, to
259 collect all taxes, penalties, and interest due hereunder, to
260 dispose of taxes, penalties and interest so collected in the
261 manner hereinafter provided, and to determine all rights to
262 credit memoranda, arising on account of the erroneous payment of
263 tax, penalty, or interest hereunder. In the administration of,
264 and compliance with, this section, the department and persons
265 who are subject to this section shall have the same rights,
266 remedies, privileges, immunities, powers, and duties, and be
267 subject to the same conditions, restrictions, limitations,
268 penalties, and definitions of terms, and employ the same modes
269 of procedure, as are prescribed in chapter 212 which are not
270 inconsistent with this section, as fully as if those provisions
271 were set forth herein.

272 (7) INVOICES.—Every sales invoice for cannabis issued by a
273 cultivator to a cannabis business establishment shall contain
274 the cultivator's certificate of registration number assigned
275 under this section, date, invoice number, purchaser's name and

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276 address, selling price, amount of cannabis, concentrate, or
277 cannabis-infused product, and any other reasonable information
278 as the department may provide by rule is necessary for the
279 administration of this section. Cultivators shall retain the
280 invoices for inspection by the department.

281 (8) RULES.—The department may adopt rules related to the
282 enforcement of this section.

283 Section 6. Section 566.806, Florida Statutes, is created
284 to read:

285 566.806 Cannabis purchaser excise tax.—

286 (1) DEFINITIONS. As used in his section, the term:

287 (a) "Adjusted delta-9-tetrahydrocannabinol level" means,
288 for a delta-9-tetrahydrocannabinol dominant product, the sum of
289 the percentage of delta-9-tetrahydrocannabinol plus .877
290 multiplied by the percentage of tetrahydrocannabinolic acid.

291 (b) "Cannabis-infused product" means beverage food, oils,
292 ointments, tincture, topical formulation, or another product
293 containing cannabis that is not intended to be smoked.

294 (c) "Cannabis retailer" means a dispensing organization
295 that sells cannabis for use and not for resale.

296 (d) "Department" means the Department of Revenue.

297 (e) "Infuser organization" or "infuser" means a facility
298 operated by an organization or business that is licensed by the
299 Department of Business and Professional Regulation to directly
300 incorporate cannabis or cannabis concentrate into a product

301 formulation to produce a cannabis-infused product.

302 (f) "Purchase price" means the consideration paid for a
 303 purchase of cannabis, valued in money, whether received in money
 304 or otherwise, including cash, gift cards, credits, and property
 305 and shall be determined without any deduction on account of the
 306 cost of materials used, labor or service costs, or any other
 307 expense whatsoever. However, "purchase price" does not include
 308 consideration paid for:

309 1. Any charge for a payment that is not honored by a
 310 financial institution;

311 2. Any finance or credit charge, penalty or charge for
 312 delayed payment, or discount for prompt payment; and

313 3. Any amount added to a purchaser's bill because of
 314 charges made under the tax imposed by this section or any other
 315 sales or use tax.

316 (g) "Purchaser" means a person who acquires cannabis for a
 317 valuable consideration.

318 (h) "Taxpayer" means a cannabis retailer who is required to
 319 collect the tax imposed under this section.

320 (2) TAX IMPOSED.—

321 (a) Beginning January 1, 2023, an excise tax is imposed
 322 upon purchasers for the privilege of purchasing cannabis at the
 323 following rates:

324 1. Any cannabis, other than a cannabis-infused product,
 325 with an adjusted delta-9-tetrahydrocannabinol level at or below

326 35 percent shall be taxed at a rate of 10 percent of the
327 purchase price;

328 2. Any cannabis, other than a cannabis-infused product,
329 with an adjusted delta-9-tetrahydrocannabinol level above 35
330 percent shall be taxed at a rate of 25 percent of the purchase
331 price; and

332 3. Any cannabis-infused product shall be taxed at a rate
333 of 20 percent of the purchase price.

334 (b) The purchase of any product that contains any amount
335 of cannabis or any derivative thereof is subject to the tax
336 under paragraph (a) on the full purchase price of the product.

337 (c) The tax imposed under this section is not imposed on
338 cannabis that is sold for medical use as defined in s. 381.986
339 and purchased by a person listed on the Medical Marijuana Use
340 Registry. The tax imposed by this section is not imposed with
341 respect to any transaction in interstate commerce, to the extent
342 the transaction may not, under the constitution and statutes of
343 the United States, be made the subject of taxation by this
344 state.

345 (d) The tax imposed under this section shall be in
346 addition to all other occupation, privilege, or excise taxes
347 imposed by the state of or by any political subdivision.

348 (e) The tax imposed under this section shall not be
349 imposed on any purchase by a purchaser if the cannabis retailer
350 is prohibited by federal or State Constitution, treaty,

351 convention, statute, or court decision from collecting the tax
352 from the purchaser.

353 (3) BUNDLING OF TAXABLE AND NONTAXABLE ITEMS; PROHIBITION;
354 TAXATION.—If a cannabis retailer sells cannabis, concentrate, or
355 cannabis-infused products in combination or bundled with items
356 that are not subject to tax under this section for one price,
357 then the tax under this section is imposed on the purchase price
358 of the entire bundled product.

359 (4) COLLECTION OF TAX.—

360 (a) The tax imposed by this section shall be collected
361 from the purchaser by the cannabis retailer at the rate stated
362 in subsection (2) with respect to cannabis sold by the cannabis
363 retailer to the purchaser, and shall be remitted to the
364 department as provided in this section. All sales to a purchaser
365 who is not a cardholder under s. 381.986 are presumed subject to
366 tax collection. Cannabis retailers shall collect the tax from
367 purchasers by adding the tax to the amount of the purchase price
368 received from the purchaser for selling cannabis to the
369 purchaser. The tax imposed by this section shall, when
370 collected, be stated as a distinct item separate and apart from
371 the purchase price of the cannabis.

372 (b) If a cannabis retailer collects cannabis purchaser
373 excise tax measured by a purchase price that is not subject to
374 cannabis purchaser excise tax, or if a cannabis retailer, in
375 collecting cannabis purchaser excise tax measured by a purchase

376 price that is subject to tax under this section, collects more
377 from the purchaser than the required amount of the cannabis
378 purchaser excise tax on the transaction, the purchaser shall
379 have a legal right to claim a refund of that amount from the
380 cannabis retailer. If; however, that amount is not refunded to
381 the purchaser for any reason, the cannabis retailer is liable to
382 pay that amount to the department.

383 (c) Any person purchasing cannabis subject to tax under
384 this section as to which there has been no charge made to him or
385 her of the tax imposed by subsection (2) shall make payment of
386 the tax imposed by subsection (2) in the form and manner
387 provided by the department not later than the 20th day of the
388 month following the month of purchase of the cannabis.

389 (5) REGISTRATION OF RETAILERS.—Every cannabis retailer
390 required to collect the tax under this section shall apply to
391 the department for a certificate of registration under this
392 section. All applications for registration under this section
393 shall be made by electronic means in the form and manner
394 required by the department. For that purpose, the provisions of
395 chapter 212 are incorporated into this section to the extent not
396 inconsistent with this section. In addition, a certificate of
397 registration shall not be issued under this section unless the
398 applicant is licensed under this chapter.

399 (6) TAX COLLECTED AS DEBT OWED TO STATE.—Any cannabis
400 retailer required to collect the tax imposed by this section

401 shall be liable to the department for the tax, whether or not
402 the tax has been collected by the cannabis retailer, and any
403 such tax shall constitute a debt owed by the cannabis retailer
404 to this state. To the extent that a cannabis retailer required
405 to collect the tax imposed by this section has actually
406 collected that tax, the tax is held in trust for the benefit of
407 the department.

408 (7) RETURN AND PAYMENT.—

409 (a) Each cannabis retailer that is required or authorized
410 to collect the tax imposed by this section shall make a return
411 to the department, by electronic means, on or before the 20th
412 day of each month for the preceding calendar month stating the
413 following:

414 1. The cannabis retailer's name.

415 2. The address of the cannabis retailer's principal place
416 of business and, if different, the address from which the
417 cannabis retailer engaged in the business of selling cannabis
418 subject to tax under this section.

419 3. The total purchase price received by the cannabis
420 retailer for cannabis subject to tax under this section.

421 4. The amount of tax due at each rate.

422 5. The signature of the cannabis retailer.

423 6. Any other information as the department may reasonably
424 require.

425 (b) All returns required to be filed and payments required

426 to be made under this section shall be by electronic means.
427 Cannabis retailers who demonstrate hardship in paying
428 electronically may petition the department to waive the
429 electronic payment requirement.

430 (c) Any amount that is required to be shown or reported on
431 any return or other document under this section shall, if the
432 amount is not a whole-dollar amount, be increased to the nearest
433 whole-dollar amount if the fractional part of a dollar is \$0.50
434 or more and decreased to the nearest whole-dollar amount if the
435 fractional part of a dollar is less than \$0.50. If a total
436 amount of less than \$1 is payable, refundable, or creditable,
437 the amount shall be disregarded if it is less than \$0.50 and
438 shall be increased to \$1 if it is \$0.50 or more.

439 (d) The cannabis retailer making the return provided for
440 in this section shall also pay to the department, in accordance
441 with this section, the amount of tax imposed by this section,
442 less a discount of 1.75 percent, but not to exceed \$1,000 per
443 return period, which is allowed to reimburse the cannabis
444 retailer for the expenses incurred in keeping records,
445 collecting tax, preparing and filing returns, remitting the tax,
446 and supplying data to the department upon request. No discount
447 may be claimed by a cannabis retailer on returns not timely
448 filed and for taxes not timely remitted. No discount may be
449 claimed by a taxpayer for any return that is not filed
450 electronically. No discount may be claimed by a taxpayer for any

451 payment that is not made electronically, unless a waiver has
452 been granted under this section.

453 (e) Notwithstanding any other provision of this section
454 concerning the time within which a cannabis retailer may file a
455 return, any such cannabis retailer who ceases to engage in the
456 kind of business that makes the person responsible for filing
457 returns under this section shall file a final return under this
458 section with the department within one month after discontinuing
459 the business.

460 (f) Each cannabis retailer shall make estimated payments
461 to the department on or before the 7th, 15th, 22nd, and last day
462 of the month during which tax liability to the department is
463 incurred. The payments shall be in an amount not less than the
464 lower of either 22.5 percent of the cannabis retailer's actual
465 tax liability for the month or 25 percent of the cannabis
466 retailer's actual tax liability for the same calendar month of
467 the preceding year. The amount of the quarter-monthly payments
468 shall be credited against the final tax liability of the
469 cannabis retailer's return for that month. If any such quarter-
470 monthly payment is not paid at the time or in the amount
471 required by this section, then the cannabis retailer shall be
472 liable for penalties and interest on the difference between the
473 minimum amount due as a payment and the amount of the quarter-
474 monthly payment actually and timely paid, except insofar as the
475 cannabis retailer has previously made payments for that month to

476 the department in excess of the minimum payments previously due
477 as provided in this section. If any payment provided for in this
478 section exceeds the taxpayer's liabilities under this section,
479 as shown on an original monthly return, the department shall, if
480 requested by the taxpayer, issue to the taxpayer a credit
481 memorandum no later than 30 days after the date of the request.
482 The credit evidenced by the credit memorandum may be assigned by
483 the taxpayer to a similar taxpayer under this section, in
484 accordance with reasonable rules to be prescribed by the
485 department. If such request is not made, the taxpayer may credit
486 the excess payment against tax liability subsequently to be
487 remitted to the Department under this section, in accordance
488 with reasonable rules prescribed by the department. If the
489 department subsequently determines that all or any part of the
490 credit taken was not actually due to the taxpayer, the
491 taxpayer's discount shall be reduced, if necessary, to reflect
492 the difference between the credit taken and that actually due,
493 and that taxpayer shall be liable for penalties and interest on
494 the difference.

495 (g) If a cannabis retailer fails to sign a return within
496 30 days after the proper notice and demand for signature by the
497 department is received by the cannabis retailer, the return
498 shall be considered valid and any amount shown to be due on the
499 return shall be deemed assessed.

500 (8) DEPOSIT OF PROCEEDS.—All moneys received by the

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501 department under this section shall be paid into the Cannabis
502 Regulation Fund.

503 (9) RECORDKEEPING; BOOKS AND RECORDS.—

504 (a) Every retailer of cannabis, whether or not the
505 retailer has obtained a certificate of registration under
506 subsection (5), shall keep complete and accurate records of
507 cannabis held, purchased, sold, or otherwise disposed of, and
508 shall preserve and keep all invoices, bills of lading, sales
509 records, and copies of bills of sale, returns, and other
510 pertinent papers and documents relating to the purchase, sale,
511 or disposition of cannabis. The records may not be maintained on
512 the licensed premises but must be maintained in the this state.
513 However, all original invoices or copies thereof covering
514 purchases of cannabis must be retained on the licensed premises
515 for a period of 90 days after such purchase, unless the
516 department has granted a waiver in response to a written request
517 in cases where records are kept at a central business location
518 within the state. The department shall adopt rules regarding the
519 eligibility for a waiver, revocation of a waiver, and
520 requirements and standards for maintenance and accessibility of
521 records located at a central location under a waiver provided
522 under this section.

523 (b) Books, records, papers, and documents that are
524 required by this section to be kept shall, at all times during
525 the usual business hours of the day, be subject to inspection by

526 the department or its duly authorized agents and employees. The
527 books, records, papers, and documents for any period with
528 respect to which the department is authorized to issue a notice
529 of tax liability shall be preserved until the expiration of that
530 period.

531 (10) VIOLATIONS AND PENALTIES.-

532 (a) When the amount due is under \$300, any retailer of
533 cannabis who fails to file a return, willfully fails or refuses
534 to make any payment to the department of the tax imposed by this
535 section, or files a fraudulent return, or any officer or agent
536 of a corporation engaged in the business of selling cannabis to
537 purchasers located in this state who signs a fraudulent return
538 filed on behalf of the corporation, or any accountant or other
539 agent who knowingly enters false information on the return of
540 any taxpayer under this section commits a felony of the third
541 degree, punishable as provided in s. 775.082, s. 775.083, or s.
542 775.084.

543 (b) When the amount due is \$300 or more, any retailer of
544 cannabis who files, or causes to be filed, a fraudulent return,
545 or any officer or agent of a corporation engaged in the business
546 of selling cannabis to purchasers located in this state who
547 files or causes to be filed or signs or causes to be signed a
548 fraudulent return filed on behalf of the corporation, or any
549 accountant or other agent who knowingly enters false information
550 on the return of any taxpayer under this section a felony of the

551 second degree, punishable as provided in s. 775.082, s. 775.083,
552 or s. 775.084.

553 (c) Any person who violates any provision of subsection
554 (5), fails to keep books and records as required under this
555 section, or willfully violates a rule of the department for the
556 administration and enforcement of this section commits a felony
557 of the third degree, punishable as provided in s. 775.082, s.
558 775.083, or s. 775.084. A person commits a separate offense on
559 each day that he or she engages in business in violation of
560 subsection (5) or a rule of the department for the
561 administration and enforcement of this section. If a person
562 fails to produce the books and records for inspection by the
563 department upon request, a prima facie presumption shall arise
564 that the person has failed to keep books and records as required
565 under this section. A person who is unable to rebut this
566 presumption is in violation of this section and is subject to
567 the penalties provided in this section.

568 (d) Any person who violates any provision of subsection
569 (5), fails to keep books and records as required under this
570 section, or willfully violates a rule of the department for the
571 administration and enforcement of this section, is guilty of a
572 civil violation and may be fined up to \$5,000. If a person fails
573 to produce books and records for inspection by the department
574 upon request, a prima facie presumption shall arise that the
575 person has failed to keep books and records as required under

576 this section. A person who is unable to rebut this presumption
577 is in violation of this section and is subject to the penalties
578 provided in this section. A person commits a separate offense on
579 each day that he or she engages in business in violation of
580 subsection (5).

581 (e) Any person who fails to keep books and records or
582 fails to produce books and records for inspection, as required
583 by subsection (9), is liable to pay to the department a penalty
584 of \$1,000 for the first failure to keep books and records or
585 failure to produce books and records for inspection, as required
586 by subsection (9), and \$3,000 for each subsequent failure to
587 keep books and records or failure to produce books and records
588 for inspection, as required by subsection (9).

589 (f) A person who knowingly acts as a retailer of cannabis
590 in this state without first having obtained a certificate of
591 registration to do so in compliance with subsection (5) commits
592 a felony of the third degree, punishable as provided in s.
593 775.082, s. 775.083, or s. 775.084.

594 (g)1. A person commits the offense of tax evasion under
595 this section when he or she knowingly attempts in any manner to
596 evade or defeat the tax imposed on him or her or on any other
597 person, or the payment thereof, and he or she commits an
598 affirmative act in furtherance of the evasion. As used in this
599 paragraph, "affirmative act in furtherance of the evasion" means
600 an act designed in whole or in part to conceal, misrepresent,

601 falsify, or manipulate any material fact or tamper with or
602 destroy documents or materials related to a person's tax
603 liability under this section. Two or more acts of sales tax
604 evasion may be charged as a single count in any indictment,
605 information, or complaint and the amount of tax deficiency may
606 be aggregated for purposes of determining the amount of tax that
607 is attempted to be or is evaded and the period between the first
608 and last acts may be alleged as the date of the offense.

609 a. When the amount of tax, the assessment or payment of
610 which is attempted to be or is evaded is less than \$500, a
611 person commits a felony of the third degree, punishable as
612 provided in s. 775.082, s. 775.083, or s. 775.084.

613 b. When the amount of tax, the assessment or payment of
614 which is attempted to be or is evaded is \$500 or more but less
615 than \$10,000, a person commits a felony of the second degree,
616 punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

617 c. When the amount of tax, the assessment or payment of
618 which is attempted to be or is evaded is \$10,000 or more but
619 less than \$100,000, a person commits a felony of the second
620 degree, punishable as provided in s. 775.082, s. 775.083, or s.
621 775.084.

622 d. When the amount of tax, the assessment or payment of
623 which is attempted to be or is evaded is \$100,000 or more, a
624 person commits a felony of the first degree, punishable as
625 provided in s. 775.082, s. 775.083, or s. 775.084.

626 2.a. A person who knowingly sells, purchases, installs,
627 transfers, possesses, uses, or accesses any automated sales
628 suppression device, zapper, or phantom-ware in this state
629 commits a felony of the second degree, punishable as provided in
630 s. 775.082, s. 775.083, or s. 775.084.

631 b. As used in this sub-subsection the term:

632 (I) "Automated sales suppression device" or "zapper" means
633 a software program that falsifies the electronic records of an
634 electronic cash register or other point-of-sale system,
635 including, but not limited to, transaction data and transaction
636 reports. The term includes the software program, any device that
637 carries the software program, or an Internet link to the
638 software program.

639 (II) "Phantom-ware" means a hidden programming option
640 embedded in the operating system of an electronic cash register
641 or hardwired into an electronic cash register that can be used
642 to create a second set of records or that can eliminate or
643 manipulate transaction records in an electronic cash register.

644 (III) "Electronic cash register" means a device that keeps
645 a register or supporting documents through the use of an
646 electronic device or computer system designed to record
647 transaction data for the purpose of computing, compiling, or
648 processing retail sales transaction data in any manner.

649 (IV) "Transaction data" includes items purchased by a
650 purchaser; the price of each item; a taxability determination

651 for each item; a segregated tax amount for each taxed item; the
652 amount of cash or credit tendered; the net amount returned to
653 the customer in change; the date and time of the purchase; the
654 name, address, and identification number of the vendor; and the
655 receipt or invoice number of the transaction.

656 (V) "Transaction report" means a report that documents,
657 without limitation, the sales, taxes, or fees collected, media
658 and discount voids at an electronic cash register and that is
659 printed on a cash register tape at the end of a day or shift, or
660 a report that documents every action at an electronic cash
661 register and is stored electronically.

662 c. A prosecution for any act in violation of this sub-
663 subsection may be commenced at any time within 5 years of the
664 commission of that act.

665 (h) The department may adopt rules to administer the
666 penalties under this section.

667 (i) A person whose principal place of business is in this
668 state and who is charged with a violation under this section
669 shall be tried in the county where his or her principal place of
670 business is located unless he or she asserts a right to be tried
671 in another venue.

672 (j) Except as otherwise provided in paragraph (h), a
673 prosecution for a violation described in this subsection may be
674 commenced within 3 years after the commission of the act
675 constituting the violation.

676 (11) ADMINISTRATION AND ENFORCEMENT.—The department shall
677 have full power to administer and enforce this section, to
678 collect all taxes and penalties due hereunder, to dispose of
679 taxes and penalties so collected in the manner hereinafter
680 provided, and to determine all rights to credit memoranda,
681 arising on account of the erroneous payment of tax or penalty
682 hereunder. In the administration of, and compliance with, this
683 section, the department and persons who are subject to this
684 section shall have the same rights, remedies, privileges,
685 immunities, powers, and duties, and be subject to the same
686 conditions, restrictions, limitations, penalties, and
687 definitions of terms, and employ the same modes of procedure, as
688 are prescribed in chapter 212 that are not inconsistent with
689 this section, as fully as if those provisions were set forth
690 herein.

691 (12) RULEMAKING.—The department may adopt rules and
692 prescribe forms relating to the administration and enforcement
693 of this section.

694 Section 7. This act shall take effect on the same date
695 that HB 549 or similar legislation takes effect, if such
696 legislation is adopted in the same legislative session or an
697 extension thereof and becomes a law.