

#### **61A-4.041 Passenger Vessels Engaged in Foreign Commerce.**

Each vendor holding a passenger vessel permit is required to pay tax and surcharge, as applicable, for alcoholic beverages, cigarettes, and other tobacco products sold pursuant to Section 565.02(9), F.S., and such permittees must report and remit the tax and surcharge on a quarterly basis to the division in accordance with the provisions of this rule.

(1) As used in Section 565.02(9)(a)3., F.S., the term “departs” includes every instance a passenger vessel leaves a port in Florida, including instances where the port is neither the initial port nor the final port.

(2) As used in Section 565.02(9)(a)4.a., F.S., the term “affixed” means beds secured to the vessel in such a manner as to limit hazardous movement of the bed while in transit, no matter the form of attachment.

(3) Quarterly reports, including the payment of tax and surcharge, are due to the division on or before the 15th day of the month following the calendar quarter being reported. Permittees shall:

(a) Include each vessel’s total number of lower berths and embarkations during the reported calendar quarter.

(b) File quarterly reports using the division’s electronic filing system and remit payment via electronic funds transfer, unless otherwise directed by the division.

(c) Remit reports, taxes, and surcharge on or before the 15th day of the month after the calendar quarter for which the reports, taxes and surcharge are due. If the 15th day of the month is a Saturday, Sunday or legal holiday, remittance shall be made before the end of the next business day.

(4) For purposes of auditing quarterly reports, permittees shall provide access to records for inspection, and access to vessels for inspection, to any authorized employee of the division. Access to records and vessels shall be provided within 10 days of written request, or if the vessel is not accessible at a Florida port at the time of the request, within 10 days of the vessel’s return to a Florida port.

(5) Permittees offsetting any Florida tax or surcharge on alcoholic beverages, cigarettes, or other tobacco products for which tax or surcharge has already been paid by a licensed manufacturer or distributor shall provide documentation of payment with the quarterly report.

*Rulemaking Authority 561.11 FS. Law Implemented 210.161, 210.60, 562.41, 565.02(9) FS. History—New 3-15-17.*