

Ken Lawson, Secretary

Rick Scott, Governor

M E M O R A N D U M

TO: Licensed Wine and Cider Distributors

FROM: Ben Pridgeon
Chief of Bureau of Auditing

SUBJECT: New Excise Tax Rate for Pear Cider

DATE: June 21, 2016

During the 2016 Legislative Session, Chapter 564.06, Florida Statutes was amended to include pear cider in the special taxing rate of \$.89 per gallon. Pursuant to this amended statute, beginning July 1, 2016, state excise tax on pear cider will be \$.89 per gallon. With the sole exception of the excise tax rate, cider shall be considered wine and shall be subject to the provisions of Chapter 564, Florida Statutes.

Beginning with the July excise tax report due August 10, 2016, please begin reporting and remitting excise tax on pear cider at the new rate of \$.89 per gallon. Please contact your local district audit office for instructions on making inventory adjustments.