

Division of Alcoholic Beverages and Tobacco FAQs - Frequently Asked Questions

Licensing-related FAQs	Tax-related FAQs	Other FAQs
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Licensing-related FAQs

1. What kind of license do I need to sell alcoholic beverages?

Answer:

If you wish to sell beer or wine, you can purchase a consumption-on-premise license or a package license. There are no restrictions on the number of licenses issued to sell beer and wine. If you wish to sell liquor, a quota license must be obtained. These are limited in number throughout the state, based on county population. To view the various types of alcoholic beverage and tobacco licenses available and applicable fees, you may visit:

http://www.myflorida.com/dbpr/abt/rules_statutes/license_types.pdf and

http://www.myflorida.com/dbpr/abt/documents/fee_chart.pdf

2. I own a restaurant, and wish to sale alcoholic beverages; what kind of license do I need?

Answer:

A special (SRX) restaurant alcoholic beverage license can be obtained (if certain requirements are met) at any time, and is an exception to the number of licenses per county restrictions. The SRX license allows you to sell beer, wine, and liquor for consumption-on-premises, in connection with a restaurant. However, a restaurant must derive 51% of their revenue from food and non-alcoholic beverages to qualify for this special license. If this percentage cannot be met and maintained, the restaurant would not qualify for the special license and would then be required to obtain a regular (quota) license. [Reference: F.S. [561.20](#)]

3. How much does an alcoholic beverage license cost?

Answer:

The annual license fee for an alcoholic beverage retail license ranges between \$28 and \$1,820, depending on the type of beverages you wish to sell, and the county in which your business will be located. To view the various types of alcoholic beverage and tobacco licenses available and applicable fees, you may visit:

http://www.myflorida.com/dbpr/abt/rules_statutes/license_types.pdf and http://www.myflorida.com/dbpr/abt/documents/fee_chart.pdf

4. How can I obtain a license to sell alcoholic beverages?

Answer:

There are several methods to obtain a license to sell alcoholic beverages.

Each method includes the completion of a license application form, which may be obtained from the Division. Application forms, and additional information on completing an application form, may be requested from any [ABT licensing office](#). The application form may be picked up at one of our offices, mailed directly to you, or found on the Internet at:

<http://www.state.fl.us/dbpr/abt/forms/index.shtml>

or on the department's main page at:

<http://www.myfloridalicense.com/dbpr/index.html>

You may select the "APPLY FOR A LICENSE" option, which will take you to a page where you can select the general license category and see a checklist of requirements, which will include access to the application form.

Once completed, the application may be mailed to [your local ABT licensing office](#), hand-delivered to your [local ABT licensing office](#), sent by either regular or overnight mail to the [Tallahassee Central licensing office](#), or you can make an appointment with one of our Division licensing staff.

5. What is a quota license?

Answer:

For every increase in the population of a county by 7500 residents, a new quota license is created. In order to obtain a quota (liquor) license, you must either buy an existing license, or enter the quota drawing to win the right to

apply for a quota license. The winner may then apply for the issuance of the new license. For more information on "quota" licenses, F.S. [561.19](#) and [561.20](#) describe the requirements and conditions of this type of license. To retrieve an application for the quota drawing, access the Internet at: http://www.myflorida.com/dbpr/abt/licensing/quota_application_period/quota_notice.html

6. How much does a quota license cost?

Answer:

In addition to the annual license fee, there is a one-time (Hughes Act) fee of \$10,750. This fee is used for alcohol and drug abuse education, treatment, and prevention programs. [Reference: F.S. [561.19](#)]. In addition to the license transfer fee (not to exceed \$5000) [Reference: F.S. [561.32\(3\)\(a\)](#)], when purchasing an existing license from a current owner, the price can vary. The State does not set the price for quota licenses sold on the open market; the price is usually dictated by supply and demand.

7. What is the Hughes Act fee?

Answer:

The Hughes Act refers to a fee of \$10,750, which is collected from each entity that is issued a new quota liquor license. This fee is imposed on an initial issuance of a license only, and is in addition to the annual license fee. The revenues from this fee are used for alcohol and drug abuse education, treatment, and prevention programs. [Reference: F.S. [561.19](#)]

8. How long does it take to obtain an alcoholic beverage license?

Answer:

Processing time for a license can vary depending upon the complexity of the type of license being purchased. Filing a complete and accurate application can decrease the processing time. The Division is required to process a completed application within 90 days of receipt and acceptance. [Reference: F.S. [120.60](#)]

9. I would like to apply for a license to sell alcoholic beverages. Is there any way that I can start serving alcoholic beverages immediately?

Answer:

Upon delivery of a completed application which does not on its face disclose any reason for denial, the applicant may purchase a temporary license at a cost of \$100 or 1/4 the annual license fee, whichever is greater, for new and increase in series applications. The temporary fee for transfer applications is \$100. [Reference: F.S. [561.181](#)]. Once the temporary license is issued, the licensee may begin sales of alcoholic beverages immediately.

10. Where do I go to apply for a license?

Answer:

There are several ways to file an application to obtain an alcoholic beverage or tobacco license. The application may be mailed to the local Division office, hand delivered to the local Division office, sent by regular or overnight mail to the Central licensing office, or by making an appointment with our licensing personnel. A list of District office locations and phone numbers may be found at:

http://www.myflorida.com/dbpr/abt/district_offices/licensing.html

11. Can a beverage license be transferred from county to county?

Answer:

A license to sell beer and wine can be transferred from county to county. A change of location fee is applicable. A license to sell liquor cannot be transferred out of the county in which it was initially issued, due to the limitation of the number of licenses for each county.

[Reference F.S. [561.20\(1\)](#) and [561.33](#)]

12. I belong to a non-profit civic organization. As part of a fund-raiser, can we sell alcoholic beverages?

Answer:

Yes, non-profit civic organizations can obtain a temporary permit for the sale of alcoholic beverages, for consumption on premises only, and for a period not to exceed 3 days per event. Each non-profit organization may obtain up to 3 such permits per calendar year. [Reference F.S. [561.422](#)]

Tax-related FAQs

1. What taxes are charged by the state on alcoholic beverages and cigarettes?

Answer:

Excise taxes are charged at the wholesale level for any alcoholic beverage, cigarette, or tobacco products to be sold to retailers in Florida. Current alcohol and tobacco excise tax rates may be found at:

http://www.myflorida.com/dbpr/abt/rules_statutes/tax_rate_info.html

2. What are the state reporting requirements for alcoholic beverages and tobacco?

Answer:

Specific monthly reports must be filed by alcoholic beverage Manufacturers, Wholesaler/Distributors, Importers, Exporters, Common Carriers, and Passenger Carriers, and cigarette and tobacco Manufacturers, Wholesaler/Distributors, Exporters, and Distributing Agents by the 10th of the month following the activity being reported. [Reference: F.S. [561.08](#), [561.49](#), [561.50](#), [561.55](#), [562.20](#), [210.04\(9\)](#), [210.09](#), [210.55](#)]

3. Is the alcoholic beverage surcharge going to be abolished?

Answer:

On June 9, 2006, Governor Bush signed House Bill 7105 into law. This legislation is charged with the repeal of the alcoholic beverage surcharge imposed by Section 561.501, Florida Statutes.

The actual repeal of the alcoholic beverage surcharge is a two-step process. The bill deletes the submission and reporting of surcharge on alcoholic beverages sold for consumption on premises as of July 1, 2007. Licensed consumption-on-premises alcoholic beverage vendors are required to continue to pay the surcharge through June 2007, and submit the report which is due by July 15, 2007. It then allows one year from that date for the Division of Alcoholic Beverages and Tobacco to complete the collections of the surcharge. The complete repeal of Section 561.501, Florida Statutes, will be effective July 1, 2008.

4. I didn't have any purchases/sales last month. Do I still have to file a report?

Answer:

Yes, you must continue to file excise tax reports even when you have no activity, for as long as you have an active license.

Other FAQs

1. What is the minimum age requirement for serving alcoholic beverages?

Answer:

Although it is unlawful for any person under the age of 21 years to have in her or his possession alcoholic beverages, this does not preclude the employment of any person 18 years of age or older in the sale, preparation, or service of alcoholic beverages in any establishment licensed by the Division of Alcoholic Beverages and Tobacco or the Division of Hotels and Restaurants. Generally, it is unlawful for any vendor licensed under the Beverage Law to employ any person under 18 years of age. However, there are certain exemptions that may be found in F.S. [562.13](#).

2. Does the state regulate the hours of operation for an establishment that serves alcoholic beverages?

Answer:

The operating hours are regulated by the county or municipality in which the business is located. However, in the absence of county or municipal ordinances, no alcoholic beverages may be sold, consumed, served, or permitted to be served or consumed in any place holding a license with the division between the hours of midnight and 7 a.m. of the following day.

[Reference: F.S. [562.14](#)]

3. I'm going out-of-business and I need to know what to do with my left over alcoholic beverages?

Answer:

Section 61A-1.010, Florida Administrative Code, allows retailers to make a request for return of product to the distributor within 5 days after delivery of the product. After the initial 5-day period any request for product returns must be approved by the Division of Alcoholic Beverages and Tobacco on Department of Business and Professional Regulation [form ABT4000A-015](#). This approval allows the distributor to accept the return, but does not require them to do so. Retailers may contact the distributor regarding the return of alcoholic beverages purchased, and attempt to obtain credit.

4. I'm in the military and want to bring the wine I purchased for my personal consumption to my new residence in Florida. What do I do?

Answer:

Individuals may bring alcoholic beverages into the State of Florida in quantities less than or equal to one gallon, without being subject to state excise taxes.

Any active member of any branch of the United States Armed Forces, who legally purchases alcoholic beverages in a foreign country, may import those beverages, tax free, into the State of Florida. This alcoholic beverage inventory may exceed one gallon, but must be for personal consumption only.

If a non-military individual brings in quantities of alcoholic beverages that exceed one gallon, the individual must apply for a permit from the Division of Alcoholic Beverages and Tobacco to import the product and pay Florida excise taxes. This application form may be found on the Internet at:

<http://www.myflorida.com/dbpr/abt/forms/auditing/pdfs/4000a-035.pdf>

[Reference F.S. [561.11](#), [562.07](#), [562.15](#), [562.16](#), [562.18](#)]

This form must be completed and delivered to the appropriate district office along with the applicable taxes (indicated on the form) prior to importing the beverages into Florida. Upon approval of an application, and payment of the excise taxes, a copy of the application will be forwarded to the applicant as proof of claim to clear Customs. Consumers must pick up these beverages from Customs and transport personally. Also, when entering through Customs, Federal excise taxes must be paid on all beverages imported into the state.

5. What is the difference between a CDA (Cigarette Distributing Agent) permit, and a CWD (Cigarette Wholesale Distributor) permit?

Answer:

A Cigarette Distributing Agent (CDA), as defined in F.S. [210.01](#), is an entity located in this state who acts as an agent for another entity outside or inside the state by receiving cigarettes in interstate or intrastate commerce, storing

the cigarettes, and then delivering the cigarettes to wholesale dealers and other distributing agents inside or outside this state. A CDA acts as the middleman between the manufacturer and wholesaler, delivering unstamped cigarettes for the manufacturer to the wholesaler. The CDA does not hold ownership of the cigarettes in inventory.

A Cigarette Wholesale Distributor (CWD), as defined in F.S. [210.01](#), is any person who sells cigarettes to retail dealers or other persons for purposes of resale only, or any person who operates more than one cigarette vending machine located in more than one place of business. A CWD then purchases the cigarettes from the manufacturer through the CDA and holds ownership of the cigarettes. The CWD, however, cannot transport unstamped cigarettes but must place a cigarette tax indicia (stamp) on each package of unstamped cigarettes prior to selling the cigarettes at the wholesale level.

6. What are gray market cigarettes?

Answer:

Gray market cigarettes refer to diverted tobacco product not meant for consumption in the United States. This can be in either of two categories:

1. Labeled for export - manufactured domestically for export and marked "U.S. Tax Exempt," "For Sale Outside the U.S.," etc.
2. Foreign Source - manufactured outside the U.S. for sale abroad and may bear a variety of marks or legends that distinguish it from product made for the U.S. domestic market. [Reference: F.S. [210.185](#), [501.204](#),

Title 15, Chapter 36, U.S.C. [1332](#), [1333](#), [1335a](#)]

7. May I buy alcohol and tobacco from a retailer, and offer them for sale at my retail establishment?

Answer:

No. Vendor-to-vendor purchases or sales of alcoholic beverages or cigarettes are not allowed. Alcoholic beverages must be purchased from a licensed wholesale distributor. Cigarettes may be purchased for retail purposes only from a person holding a wholesale dealer permit. The invoice must show the place of business for which the purchase is made and the product cannot be transferred to any other place of business for the purpose of resale.

[Reference: F.S. [561.14\(3\)](#) and F.S. [210.15](#)]

8. How do I obtain information about alcoholic beverage and tobacco licensees?

Answer:

A data file containing information on businesses or individuals holding an alcoholic beverage or tobacco license may be found on the Internet at:

http://www.myflorida.com/dbpr/sto/file_download/file-download-

[ABandT.shtml](#). You may also contact any of our Division of Alcoholic

Beverages and Tobacco offices if you need information on a specific license.

A list of offices can be found at:

<http://www.myflorida.com/dbpr/abt/contact.html>

9. What are the penalties for violations of alcoholic beverage and tobacco laws and rules?

Answer:

There are various penalties, depending on the violation and number of violations. Penalty guidelines are defined by [Florida Administrative Code 61A-2.022](#).

10. How much revenue is collected from licensees?

Answer:

The Division of Alcoholic Beverages and Tobacco collects approximately \$1 billion dollars annually in alcoholic beverage and tobacco license fees and taxes.

11. Does a Florida tobacco permit allow for the sale of cigarettes via the Internet?

Answer:

Yes. The applicable statutory language requires a tobacco dealer to secure a permit and post it in a conspicuous place. [Reference: F.S. [569.003](#)] To comply with the latter provision, an entity should post a copy of its tobacco license, or its tobacco license number, on its web site. All other regulations pertaining to sales at a Florida location also apply to internet sales.

12. Does the sale of cigarettes from a private residence constitute a taxable transaction?

Answer:

Yes. Florida imposes an excise tax on the sale, receipt, purchase, possession, consumption, handling, distribution, and use of cigarettes in the state. [Reference: F.S. [210.02\(1\)](#)] All cigarettes are presumed taxable unless the person in possession establishes the contrary. [Reference: F.S. [210.02\(4\)](#)] Florida Statutes and the Florida Administrative Code provide certain exceptions to the taxation of the sale and receipt of cigarettes. [Reference F.S. [210.04\(4\)](#), F.A.C. [61A-10.005](#)] However, no explicit exception has been made for transactions initiated from private residences. Any sales activity to the ultimate consumer must be done by a retail tobacco permit holder only.

13. What are the requirements of shipping cigarettes via interstate/intrastate commerce?

Answer:

Any person who advertises, offers, sells, or transfers cigarettes-for profit, into interstate commerce-must comply with the Federal Jenkins Act. [Reference: [Title 15 U.S.C. Sec. 376](#)] According to the Jenkins Act, persons who advertise or ship cigarettes into interstate commerce must file a statement with the appropriate tobacco tax administrator (e.g. Florida Division of Alcoholic Beverages and Tobacco) stating both the name of the business and its trade. In addition, these registered entities must remit, to each state, a detailed report stating whom the cigarettes were sold to, the brand name, and the quantity sold. The State of Florida, Division of Alcoholic Beverages and Tobacco, may prosecute all violations of the Jenkins Act. Failure to comply with the Jenkins Act carries a maximum fine of \$1000 or imprisonment up to six months. [Reference: [Title 15 U.S.C. Sec. 377](#)] Furthermore, all relevant Florida statutory provisions must be complied with for any cigarette shipments into intrastate commerce. In order to do so, an entity must hold a valid Florida retail tobacco permit, and ensure a Florida tax stamp is affixed to each package of cigarettes it disposes of in this state. [Reference: F.S. [210.06\(1\)](#)] Failure to do so can subject an entity to the applicable penalties. [Reference: F.S. [210.18](#)]

14. What type of action can be brought against an entity that fails to comply with the applicable laws regarding shipping cigarettes via interstate commerce?

Answer:

Failure to report the advertisement or shipment of cigarettes into the State of Florida to the Division of Alcoholic Beverages and Tobacco constitutes a direct violation of the Jenkins Act. According to [210.18\(1\)](#), any person who sells, or offers to sell, unstamped cigarettes in Florida-or who attempts to evade the Florida tobacco tax-is guilty of a misdemeanor of the first degree for the first occurrence, and a third degree felony for the second occurrence. Furthermore, any person who brings cigarettes into Florida without the applicable tax applied is personally liable for the amount of the tax imposed on such cigarettes. The Division may collect the tax either by filing suit, or by restitution, if the taxpayer is found guilty of importing untaxed cigarettes into the State [Reference: F.S. [210.18\(4\)](#)]

15. As an alcoholic beverage distributor, how do the Tied House Evil laws apply to me?

Answer:

Florida Statute 561.42 provides certain limitations and prohibitions related to the manufacture, distribution, and retail sales of alcoholic beverages. Among other provisions, the statute provides for the following:

- Prohibits, with certain exceptions, gifts, loans of money or property, or rebates between manufacturers or distributors and vendors;
- Limits the extension of credit and provides consequences for nonpayment of sales by a vendor;
- Provides certain restrictions related to manufacturers or distributors giving, lending, renting, selling, or otherwise furnishing advertising materials to a vendor;
- Prohibits distributors of beer from furnishing coupons redeemable by vendors to consumers; and
- Prohibits certain sampling activities.

Refer to the web links at www.leg.state.fl.us to view the laws and at <https://www.flrules.org/> to view the rules in its entirety.

Further questions regarding F.S. 561.42 should be referred to the Office of the General Counsel, Division of Alcoholic Beverages and Tobacco at 850.488.0062.