

# Florida



Compacts  Tribal Sales and Taxation

Laws explicitly apply to: Cigarettes  OTP

Yes *Blank* No -- Not Applicable/Addressed

## Tribal Compacts – 2015

### Overview of State Laws

Compacts specific to tobacco sales?	<input checked="" type="checkbox"/>
Compacts take precedence over existing state laws governing area?	<input checked="" type="checkbox"/>
Limits to which tribes are authorized to compact with state?	

State requires/suggests specific provisions within tobacco compacts? Yes  No  N/A

### Suggested or Required Compact Provisions

Stamping Requirements	
Recordkeeping	
Purchases Must Be Made From Licensed or Authorized Parties	
Duration or Length Of Contract	
Tax Rate	
Distribution of Funds	
Waiver of Sovereign Immunity	
Tax or Fee-Generated Revenue Sharing/Collection	<input checked="" type="checkbox"/>
Enforcement	
Amount of Refund for Taxes Paid by Tribal Consumers	
Minimum Selling Price	

Duration of Compact: N/A | State Tobacco Tax Rate for Non-Compacting Tribes: N/A

**Tribal Sales – 2015**

**Tax-Exempt Status Limited To:**

Specific, Listed Tribes	<input checked="" type="checkbox"/>
Federally-Recognized Tribes	<input type="checkbox"/>
Qualified/Authorized Tribes	<input type="checkbox"/>
State-Recognized Tribes	<input checked="" type="checkbox"/>

**Tobacco sales laws directed at specific tribes?**

Yes  No  N/A

**If yes, which tribes?** Seminole Indian Reservation

**Tax-Exempt Tribes Identified by State:**

- Seminole Indian Reservation

**Which Types of Tobacco Require Stamps?**

All Products Sold On Tribal Land	<input checked="" type="checkbox"/>
Those Sold To Tribes Without Agreements	<input type="checkbox"/>
Those Sold To Nonmembers	<input type="checkbox"/>
Those Sold To Other Parties Not Otherwise Tax-Exempt	<input type="checkbox"/>
None/Silent	<input type="checkbox"/>

**Stamp Types Required for Tribal Sales:**

State Excise Stamp	<input type="checkbox"/>
Stamp Specific to Tribe	<input type="checkbox"/>
Generic Tribal Stamp	<input type="checkbox"/>
Generic Agreement Stamp	<input type="checkbox"/>
Generic Exemption Stamp	<input type="checkbox"/>
Silent As to Stamp Type	<input checked="" type="checkbox"/>

**Tribal Taxation – 2015**

**How State Regulates Taxation of Tobacco Sold on Tribal Land:**

State Authorizes/Requires Alternative Payment in Lieu of Excise Tax	<input type="checkbox"/>
State Tax Waived If Tribal Tax Is Same or Greater	--
State Limits Tribal Access to Tax-Exempt Products (Quota)	<input checked="" type="checkbox"/>
State Requires Tax Pre-Payment	<input checked="" type="checkbox"/>

**State Requires Pre-Payment of Taxes on:** All Products  Excess of Quota  None  Other

Other: N/A

**State Utilizes Coupon System to Implement Quota:** Yes  No  N/A