**Florida**

Compacts ✅ Tribal Sales and Taxation ✅

Laws explicitly apply to:  
- Cigarettes ✅  
- OTP □

**Tribal Compacts – 2015**

**Overview of State Laws**

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Yes</th>
<th>No</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compacts specific to tobacco sales?</td>
<td>✅</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compacts take precedence over existing state laws governing area?</td>
<td>✅</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Limits to which tribes are authorized to compact with state?</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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 ✅
- 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
Selected State Tribal Tobacco Laws as of January 1, 2015

**Florida**

**Tribal Sales – 2015**

*Tax-Exempt Status Limited To:*

- Specific, Listed Tribes ✓
- Federally-Recognized Tribes
- Qualified/Authorized Tribes
- State-Recognized Tribes ✓

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

- Seminole Indian Reservation

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

- Yes ✓
- No [ ]
- N/A [ ]

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

*Which Types of Tobacco Require Stamps?*

- All Products Sold On Tribal Land ✓
- Those Sold To Tribes Without Agreements
- Those Sold To Nonmembers
- Those Sold To Other Parties Not Otherwise Tax-Exempt
- None/Silent

*Stamp Types Required for Tribal Sales:*

- State Excise Stamp
- Stamp Specific to Tribe
- Generic Tribal Stamp
- Generic Agreement Stamp
- Generic Exemption Stamp
- Silent As to Stamp Type ✓

**Tribal Taxation – 2015**

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

- State Authorizes/Requires Alternative Payment in Lieu of Excise Tax
- State Tax Waived If Tribal Tax Is Same or Greater --
- State Limits Tribal Access to Tax-Exempt Products (Quota) ✓
- State Requires Tax Pre-Payment ✓

**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 [ ]