

By Representatives Dockery, Chestnut, Martinez, Crist, Argenziano, Littlefield, Brennan, Lacasa, Murman, Wallace, Burroughs and Lynn

1 A bill to be entitled
 2 An act relating to food and beverage vending
 3 machines; amending s. 212.0515, F.S.; deleting
 4 requirements relating to quarterly reports
 5 filed by operators; providing effective dates.

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 7 Be It Enacted by the Legislature of the State of Florida:

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 9 Section 1. Subsection (4) of section 212.0515, Florida
 10 Statutes, 1996 Supplement, is amended to read:

11 212.0515 Sales from vending machines; sales to vending
 12 machine operators; special provisions; registration; quarterly
 13 reports; penalties.--

14 ~~(4)(a) Each operator shall submit to the department on~~
 15 ~~or before the 20th day of the month following the close of~~
 16 ~~each calendar quarter a report in a format prescribed by the~~
 17 ~~department which provides: the number of vending machines~~
 18 ~~being operated by that operator in this state, which number is~~
 19 ~~coded to indicate whether the machines are food or beverage~~
 20 ~~machines; separate statements for food machines and for~~
 21 ~~beverage machines which indicate the gross receipts from the~~
 22 ~~operation of the machines during the quarterly period; and the~~
 23 ~~amount of tax remitted pursuant to this part with respect to~~
 24 ~~such receipts. All information shall be broken down by~~
 25 ~~county.~~

26 **(b)** A penalty of \$250 per machine is imposed on an
 27 operator who fails to properly obtain and display the required
 28 notice on any machine. ~~A penalty of \$250 is imposed on an~~
 29 ~~operator who fails to timely file a quarterly report or who~~
 30 ~~files false information.~~ Penalties accrue interest as
 31 provided for delinquent taxes under this part and apply in

1 addition to all other applicable taxes, interest, and
2 penalties.

3 ~~(c) The department is authorized to adopt rules~~
4 ~~regarding the form in which the quarterly report required by~~
5 ~~this subsection is to be submitted, which form may include~~
6 ~~magnetic tape or other means of electronic transmission.~~

7 Section 2. This act shall take effect upon becoming a
8 law.

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11 SENATE SUMMARY

12 Revises provisions related to taxes of food and beverage
13 vending machines. Deletes a quarterly report requirement
14 for operators of such machines.

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