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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:
8

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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