

Amendment No. 001 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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The Committee on Finance & Taxation offered the following:

**Amendment (with title amendment)**

On page 1, lines 27-31 and

On page 2, lines 1-31, and

On page 3, lines 1-18,

remove from the bill: all of said lines

and insert in lieu thereof:

divisor ~~is shall be~~ equal to the sum of ~~1.0665 for beverage~~  
~~items~~, 1.0645 for beverage and food items, or 1.0659 for other  
items of tangible personal property, except that for counties  
with a 0.5 percent sales surtax rate the divisor ~~is shall be~~  
equal to the sum of 1.0686 for beverage and food items or  
1.0707 for beverages and other items of tangible personal  
property, 1.0686 for food items; for counties with a 0.75  
percent sales surtax rate the divisor is equal to the sum of  
1.0706 for beverage and food items or 1.0727 for other items  
of tangible personal property; for counties with a 1 percent  
sales surtax rate the divisor ~~is shall be~~ equal to the sum of  
1.0726 for beverage and food items or 1.0749 for beverages and

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1 other items of tangible personal property, ~~or 1.0726 for food~~  
2 ~~items~~; and for counties with a 1.5 percent sales surtax rate  
3 the divisor is ~~shall be~~ equal to the sum of 1.0767 for  
4 beverage and food items or 1.0791 for ~~beverages and other~~  
5 items of tangible personal property ~~or 1.0767 for food items~~.  
6 However, ~~the amount of the tax to be paid on natural fluid~~  
7 ~~milk, homogenized milk, pasteurized milk, whole milk,~~  
8 ~~chocolate milk, or similar milk products, natural fruit~~  
9 ~~juices, or natural vegetable juices shall be calculated using~~  
10 ~~the divisor that is specified for food items.~~ If an operator  
11 cannot account for each type of item sold through a vending  
12 machine, the highest tax rate shall be used for all products  
13 sold through that machine.

14 ~~(5)(a) Each operator who purchases food or beverages~~  
15 ~~for resale in vending machines shall annually provide to the~~  
16 ~~dealer from whom the items are purchased a certificate on a~~  
17 ~~form prescribed and issued by the department. The certificate~~  
18 ~~must affirmatively state that the purchaser is a vending~~  
19 ~~machine operator. The certificate shall initially be provided~~  
20 ~~upon the first transaction between the parties and by November~~  
21 ~~1 of each year thereafter.~~

22 ~~(b) A penalty of \$250 is imposed on any operator who~~  
23 ~~fails to comply with the requirements of this subsection or~~  
24 ~~who provides the dealer with false information. Penalties~~  
25 ~~accrue interest as provided for delinquent taxes under this~~  
26 ~~chapter and apply in addition to all other applicable taxes,~~  
27 ~~interest, and penalties.~~

28 ~~(5)(6)~~ The provisions of this section do not apply to  
29 vending machines owned and operated by churches, synagogues,  
30 or nonprofit or charitable organizations exempt pursuant to s.  
31 212.08(7)(z).

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1           ~~(6)~~~~(7)~~ In addition to any other penalties imposed by  
2 this chapter, a person who knowingly and willfully violates  
3 any provision of this section commits a misdemeanor of the  
4 second degree, punishable as provided in s. 775.082 or s.  
5 775.083.

6           ~~(7)~~~~(8)~~ The department may adopt rules necessary to  
7 administer the provisions of this section and may establish a  
8 schedule for phasing in the requirement that existing notices  
9 be replaced with revised notices displayed on vending  
10 machines.

11           Section 2. This act shall take effect July 1, 1999.

14 ===== T I T L E   A M E N D M E N T =====

15 And the title is amended as follows:

16           On page 1, lines 4-6  
17 remove from the title of the bill: all of said lines  
18  
19 and insert in lieu thereof:  
20 revising the calculation of taxes on beverages sold from  
21 vending machines;

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