

By Representative Hart

1                                   A bill to be entitled  
 2           An act relating to the tax on sales, use, and  
 3           other transactions; amending s. 212.0515, F.S.;  
 4           revising the calculation of taxes on food,  
 5           beverages, and other items of tangible personal  
 6           property sold from vending machines;  
 7           eliminating the requirement for a certificate;  
 8           eliminating a monetary penalty; providing an  
 9           effective date.

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

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13           Section 1. Subsections (2), (5), (6), (7), and (8) of  
 14 section 212.0515, Florida Statutes, 1998 Supplement, are  
 15 amended to read:

16           212.0515 Sales from vending machines; sales to vending  
 17 machine operators; special provisions; registration;  
 18 penalties.--

19           (2) Notwithstanding any other provision of law, the  
 20 amount of the tax to be paid on food, beverages, or other  
 21 items of tangible personal property that are sold in vending  
 22 machines shall be calculated by dividing the gross receipts  
 23 from such sales for the applicable reporting period by a  
 24 divisor, determined as provided in this subsection, to compute  
 25 gross taxable sales, and then subtracting gross taxable sales  
 26 from gross receipts to arrive at the amount of tax due. The  
 27 divisor ~~is shall be~~ equal to the sum of 1.0615 ~~1.0665~~ for  
 28 beverage and food items, ~~1.0645 for food items~~, or 1.0659 for  
 29 other items of tangible personal property, except that for  
 30 counties with a 0.5 percent sales surtax rate the divisor is  
 31 ~~shall be~~ equal to the sum of 1.0654 for beverage and food

1 items or 1.0707 for beverages and other items of tangible  
2 personal property, 1.0686 for food items; for counties with a  
3 0.75 percent sales surtax rate the divisor is equal to the sum  
4 of 1.0674 for beverage and food items or 1.0727 for other  
5 items of tangible personal property; for counties with a 1  
6 percent sales surtax rate the divisor is shall be equal to the  
7 sum of 1.0693 for beverage and food items or 1.0749 for  
8 ~~beverages and other items of tangible personal property, or~~  
9 ~~1.0726 for food items; and for counties with a 1.5 percent~~  
10 ~~sales surtax rate the divisor is shall be equal to the sum of~~  
11 ~~1.0732 for beverage and food items or 1.0791 for beverages and~~  
12 ~~other items of tangible personal property or 1.0767 for food~~  
13 ~~items. However, the amount of the tax to be paid on natural~~  
14 ~~fluid milk, homogenized milk, pasteurized milk, whole milk,~~  
15 ~~chocolate milk, or similar milk products, natural fruit~~  
16 ~~juices, or natural vegetable juices shall be calculated using~~  
17 ~~the divisor that is specified for food items. If an operator~~  
18 ~~cannot account for each type of item sold through a vending~~  
19 ~~machine, the highest tax rate shall be used for all products~~  
20 ~~sold through that machine.~~

21 ~~(5)(a) Each operator who purchases food or beverages~~  
22 ~~for resale in vending machines shall annually provide to the~~  
23 ~~dealer from whom the items are purchased a certificate on a~~  
24 ~~form prescribed and issued by the department. The certificate~~  
25 ~~must affirmatively state that the purchaser is a vending~~  
26 ~~machine operator. The certificate shall initially be provided~~  
27 ~~upon the first transaction between the parties and by November~~  
28 ~~1 of each year thereafter.~~

29 ~~(b) A penalty of \$250 is imposed on any operator who~~  
30 ~~fails to comply with the requirements of this subsection or~~  
31 ~~who provides the dealer with false information. Penalties~~

