

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 beverages  
5           sold from vending machines; eliminating the  
6           requirement for a certificate; eliminating a  
7           monetary penalty; providing an effective date.

8  
9   Be It Enacted by the Legislature of the State of Florida:

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

14           212.0515 Sales from vending machines; sales to vending  
15   machine operators; special provisions; registration;  
16   penalties.--

17           (2) Notwithstanding any other provision of law, the  
18   amount of the tax to be paid on food, beverages, or other  
19   items of tangible personal property that are sold in vending  
20   machines shall be calculated by dividing the gross receipts  
21   from such sales for the applicable reporting period by a  
22   divisor, determined as provided in this subsection, to compute  
23   gross taxable sales, and then subtracting gross taxable sales  
24   from gross receipts to arrive at the amount of tax due. The  
25   divisor is ~~shall be~~ equal to the sum of ~~1.0665 for beverage~~  
26   ~~items~~, 1.0645 for beverage and food items, or 1.0659 for other  
27   items of tangible personal property, except that for counties  
28   with a 0.5 percent sales surtax rate the divisor is ~~shall be~~  
29   equal to the sum of 1.0686 for beverage and food items or  
30   ~~1.0707 for beverages and other items of tangible personal~~  
31   ~~property, 1.0686 for food items; for counties with a 0.75~~

1 percent sales surtax rate the divisor is equal to the sum of  
 2 1.0706 for beverage and food items or 1.0727 for other items  
 3 of tangible personal property;for counties with a 1 percent  
 4 sales surtax rate the divisor is ~~shall be~~ equal to the sum of  
 5 1.0726 for beverage and food items or 1.0749 for beverages and  
 6 other items of tangible personal property, ~~or 1.0726 for food~~  
 7 ~~items;~~ and for counties with a 1.5 percent sales surtax rate  
 8 the divisor is ~~shall be~~ equal to the sum of 1.0767 for  
 9 beverage and food items or 1.0791 for beverages and other  
 10 items of tangible personal property ~~or 1.0767 for food items.~~  
 11 ~~However, the amount of the tax to be paid on natural fluid~~  
 12 ~~milk, homogenized milk, pasteurized milk, whole milk,~~  
 13 ~~chocolate milk, or similar milk products, natural fruit~~  
 14 ~~juices, or natural vegetable juices shall be calculated using~~  
 15 ~~the divisor that is specified for food items.~~If an operator  
 16 cannot account for each type of item sold through a vending  
 17 machine, the highest tax rate shall be used for all products  
 18 sold through that machine.

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

27 ~~(b) A penalty of \$250 is imposed on any operator who~~  
 28 ~~fails to comply with the requirements of this subsection or~~  
 29 ~~who provides the dealer with false information. Penalties~~  
 30 ~~accrue interest as provided for delinquent taxes under this~~  
 31

1 ~~chapter and apply in addition to all other applicable taxes,~~  
2 ~~interest, and penalties.~~

3 (5)~~(6)~~ The provisions of this section do not apply to  
4 vending machines owned and operated by churches, synagogues,  
5 or nonprofit or charitable organizations exempt pursuant to s.  
6 212.08(7)(z).

7 (6)~~(7)~~ In addition to any other penalties imposed by  
8 this chapter, a person who knowingly and willfully violates  
9 any provision of this section commits a misdemeanor of the  
10 second degree, punishable as provided in s. 775.082 or s.  
11 775.083.

12 (7)~~(8)~~ The department may adopt rules necessary to  
13 administer the provisions of this section and may establish a  
14 schedule for phasing in the requirement that existing notices  
15 be replaced with revised notices displayed on vending  
16 machines.

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