

By Senator Sullivan

22-636A-99

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~~

1 ~~accrue interest as provided for delinquent taxes under this~~
2 ~~chapter and apply in addition to all other applicable taxes,~~
3 ~~interest, and penalties.~~

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

8 (6)~~(7)~~ In addition to any other penalties imposed by
9 this chapter, a person who knowingly and willfully violates
10 any provision of this section commits a misdemeanor of the
11 second degree, punishable as provided in s. 775.082 or s.
12 775.083.

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

18 Section 2. This act shall take July 1, 1999.

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21 SENATE SUMMARY

22 Revises the method of calculating sales taxes on food,
23 beverages, and other items of tangible personal property
24 sold from vending machines. Eliminates a certificate
25 requirement and monetary penalty for vending machine
26 operators.
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