

By the Committee on Fiscal Resource and Senator Sullivan

314-2069-99

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

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

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

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

(2) Notwithstanding any other provision of law, the
amount of the tax to be paid on food, beverages, or other
items of tangible personal property that are sold in vending
machines shall be calculated by dividing the gross receipts
from such sales for the applicable reporting period by a
divisor, determined as provided in this subsection, to compute
gross taxable sales, and then subtracting gross taxable sales
from gross receipts to arrive at the amount of tax due. The
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 1.0707 for ~~beverages and~~ other items of tangible personal
2 property, ~~1.0686 for food items~~; for counties with a 0.75
3 percent sales surtax rate the divisor is equal to the sum of
4 1.0706 for beverage and food items or 1.0727 for other items
5 of tangible personal property; for counties with a 1 percent
6 sales surtax rate the divisor is ~~shall be~~ equal to the sum of
7 1.0726 for beverage and food items or 1.0749 for beverages and
8 other items of tangible personal property, ~~or 1.0726 for food~~
9 ~~items~~; and for counties with a 1.5 percent sales surtax rate
10 the divisor is ~~shall be~~ equal to the sum of 1.0767 for
11 beverage and food items or 1.0791 for beverages and other
12 items of tangible personal property ~~or 1.0767 for food items~~.
13 ~~However, the amount of the tax to be paid on natural fluid~~
14 ~~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 effect July 1, 1999.

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20 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
21 COMMITTEE SUBSTITUTE FOR
22 SB 818

23 The committee substitute lowered the divisor used for
24 calculating sales tax to be paid on beverages sold in vending
25 machines to equal the divisor used for calculating sales tax
to be paid on food sold in vending machines. The original bill
had lowered both the beverage and food divisors.