

By Senator Forman

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A bill to be entitled
An act relating to the tax on sales, use, and
other transactions; amending s. 212.08, F.S.;
providing an exemption from the tax for sales
of certain items through coin-operated bulk
vending machines; defining the term "bulk
vending machine"; providing an effective date.

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

Section 1. Paragraph (ggg) is added to subsection (7)
of section 212.08, Florida Statutes, to read:

212.08 Sales, rental, use, consumption, distribution,
and storage tax; specified exemptions.--The sale at retail,
the rental, the use, the consumption, the distribution, and
the storage to be used or consumed in this state of the
following are hereby specifically exempt from the tax imposed
by this chapter.

(7) MISCELLANEOUS EXEMPTIONS.--

(ggg) COIN-OPERATED MACHINE SALES.--

1. The following tangible personal property sold
through a coin-operated bulk vending machine for a total
consideration of 25 cents or less is exempt from the taxes
imposed by this chapter:

a. Food or candy, other than beverages;

b. Chewing gum; or

c. Toys and other items designed primarily to be used
or played with by children.

2. As used in this paragraph, the term "bulk vending
machine" means a vending machine that contains unsorted items
and that dispenses an item or approximately equal quantities

1 of items to the customer at random in such fashion that the
2 customer cannot select a particular item or type of item.

3
4 Exemptions provided to any entity by this subsection shall not
5 inure to any transaction otherwise taxable under this chapter
6 when payment is made by a representative or employee of such
7 entity by any means, including, but not limited to, cash,
8 check, or credit card even when that representative or
9 employee is subsequently reimbursed by such entity.

10 Section 2. This act shall take effect July 1, 2000.

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SENATE SUMMARY

Provides an exemption from the tax on sales, use, and other transactions for certain items that cost 25 cents or less and that are sold through a coin-operated "bulk vending machine," as that term is defined.