

By Representatives Hart, Bitner, Constantine and Brummer

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 and foods sold from vending machines; providing
6 an effective date.

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

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10 Section 1. Subsection (2) of section 212.0515, Florida
11 Statutes, is amended to read:

12 212.0515 Sales from vending machines; sales to vending
13 machine operators; special provisions; registration;
14 penalties.--

15 (2) Notwithstanding any other provision of law, the
16 amount of the tax to be paid on food, beverages, or other
17 items of tangible personal property that are sold in vending
18 machines shall be calculated by dividing the gross receipts
19 from such sales for the applicable reporting period by a
20 divisor, determined as provided in this subsection, to compute
21 gross taxable sales, and then subtracting gross taxable sales
22 from gross receipts to arrive at the amount of tax due. The
23 divisor is equal to the sum of 1.0625 ~~1.0645~~ for beverage and
24 food items, or 1.0659 for other items of tangible personal
25 property, except that for counties with a 0.5 percent sales
26 surtax rate the divisor is equal to the sum of 1.0666 ~~1.0686~~
27 for beverage and food items or 1.0707 for other items of
28 tangible personal property; for counties with a 0.75 percent
29 sales surtax rate the divisor is equal to the sum of 1.0686
30 ~~1.0706~~ for beverage and food items or 1.0727 for other items
31 of tangible personal property; for counties with a 1 percent

1 sales surtax rate the divisor is equal to the sum of 1.0706
2 ~~1.0726~~ for beverage and food items or 1.0749 for other items
3 of tangible personal property; and for counties with a 1.5
4 percent sales surtax rate the divisor is equal to the sum of
5 1.0747 ~~1.0767~~ for beverage and food items or 1.0791 for other
6 items of tangible personal property. If an operator cannot
7 account for each type of item sold through a vending machine,
8 the highest tax rate shall be used for all products sold
9 through that machine.

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

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SENATE SUMMARY

Revises the formula for calculating the tax on sales,
use, and other transactions which applies to beverages
and foods sold from vending machines.