

By Senator Sullivan

22-154-00

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

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

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