

By the Committee on Fiscal Resource and Senator Sullivan

314-2220-00

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

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

Section 1. Subsection (2) of section 212.0515, Florida Statutes, is 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 equal to the sum of 1.064 ~~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 equal to the sum of 1.0681 ~~1.0686~~ for beverage and food items or 1.0707 for other items of tangible personal property; for counties with a 0.75 percent sales surtax rate the divisor is equal to the sum of 1.0701 ~~1.0706~~ for beverage and food items or 1.0727 for other items of tangible personal property; for counties with a 1 percent

1 sales surtax rate the divisor is equal to the sum of 1.0721  
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 1.0762 ~~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. There is appropriated to the Department of  
11 Revenue from the General Revenue Fund for fiscal year  
12 1999-2000, the sum of \$25,000 to implement the provisions of  
13 this act.

14 Section 3. This act shall take effect July 1, 2000.

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16 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
17 COMMITTEE SUBSTITUTE FOR  
18 SB 84

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19 The Committee Substitute made the following changes to SB 84:

- 20 1) Changed the reductions in the divisors in the tax  
21 calculations to reduce the fiscal impact.  
22 2) Appropriated \$25,000 from General Revenue to the  
23 Department of Revenue to implement the provisions of  
24 this act.  
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