

CHAPTER 97-244

House Bill No. 1469

An act relating to food and beverage vending machines; amending s. 212.0515, F.S.; deleting requirements relating to quarterly reports filed by operators; providing effective dates.

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

Section 1. Subsection (4) of section 212.0515, Florida Statutes, 1996 Supplement, is amended to read:

212.0515 Sales from vending machines; sales to vending machine operators; special provisions; registration; quarterly reports; penalties.—

~~(4)(a) Each operator shall submit to the department on or before the 20th day of the month following the close of each calendar quarter a report in a format prescribed by the department which provides: the number of vending machines being operated by that operator in this state, which number is coded to indicate whether the machines are food or beverage machines; separate statements for food machines and for beverage machines which indicate the gross receipts from the operation of the machines during the quarterly period; and the amount of tax remitted pursuant to this part with respect to such receipts. All information shall be broken down by county.~~

~~(b) A penalty of \$250 per machine is imposed on an operator who fails to properly obtain and display the required notice on any machine. A penalty of \$250 is imposed on an operator who fails to timely file a quarterly report or who files false information. Penalties accrue interest as provided for delinquent taxes under this part and apply in addition to all other applicable taxes, interest, and penalties.~~

~~(c) The department is authorized to adopt rules regarding the form in which the quarterly report required by this subsection is to be submitted, which form may include magnetic tape or other means of electronic transmission.~~

Section 2. This act shall take effect upon becoming a law.

Became a law without the Governor's approval May 30, 1997.

Filed in Office Secretary of State May 29, 1997.