

House Bill No. 537

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 sold from vending machines; eliminating the requirement for a certificate; eliminating a monetary penalty; providing an effective date.

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

Section 1. Subsections (2), (5), (6), (7), and (8) of section 212.0515, Florida Statutes, 1998 Supplement, are 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 shall be~~ equal to the sum of ~~1.0665 for beverage items~~, 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 shall be~~ equal to the sum of 1.0686 for beverage and food items or 1.0707 for beverages and other items of tangible personal property, ~~1.0686 for food items~~; for counties with a 0.75 percent sales surtax rate the divisor is equal to the sum of 1.0706 for beverage and food items or 1.0727 for other items of tangible personal property; for counties with a 1 percent sales surtax rate the divisor ~~is shall be~~ equal to the sum of 1.0726 for beverage and food items or 1.0749 for beverages and other items of tangible personal property, ~~or 1.0726 for food items~~; and for counties with a 1.5 percent sales surtax rate the divisor ~~is shall be~~ equal to the sum of 1.0767 for beverage and food items or 1.0791 for beverages and other items of tangible personal property or 1.0767 for food items. However, the amount of the tax to be paid on natural fluid milk, homogenized milk, pasteurized milk, whole milk, chocolate milk, or similar milk products, natural fruit juices, or natural vegetable juices shall be calculated using the divisor that is specified for food items. If an operator cannot account for each type of item sold through a vending machine, the highest tax rate shall be used for all products sold through that machine.

(5)(a) ~~Each operator who purchases food or beverages for resale in vending machines shall annually provide to the dealer from whom the items are purchased a certificate on a form prescribed and issued by the department. The certificate must affirmatively state that the purchaser is a vending machine operator. The certificate shall initially be provided upon the first transaction between the parties and by November 1 of each year thereafter.~~

(b) ~~A penalty of \$250 is imposed on any operator who fails to comply with the requirements of this subsection or who provides the dealer with false~~

~~information. Penalties accrue interest as provided for delinquent taxes under this chapter and apply in addition to all other applicable taxes, interest, and penalties.~~

~~(5)(6)~~ The provisions of this section do not apply to vending machines owned and operated by churches, synagogues, or nonprofit or charitable organizations exempt pursuant to s. 212.08(7)(z).

~~(6)(7)~~ In addition to any other penalties imposed by this chapter, a person who knowingly and willfully violates any provision of this section commits a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

~~(7)(8)~~ The department may adopt rules necessary to administer the provisions of this section and may establish a schedule for phasing in the requirement that existing notices be replaced with revised notices displayed on vending machines.

Section 2. This act shall take effect July 1, 1999.

Approved by the Governor June 17, 1999.

Filed in Office Secretary of State June 17, 1999.