

Florida Department Of Revenue
Tax Information Publication

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Vending Machine
Effective Tax Rate And Certificate Changes

Beginning July 1, 1999:

- * The effective tax rates for beverages sold through vending machines are reduced to the same rates as food items sold through vending machines.
- * The effective tax rate for other items of tangible personal property sold through vending machines located in counties with a 0.75 percent sales surtax rate is also reduced.
- * Prepaid telephone calling cards sold through a vending machine are also subject to Florida sales tax at the rate of 7 percent. To calculate the tax, the dealer would divide the total receipts by 1.07 to compute gross taxable sales. Then the gross taxable sales should be subtracted from the total receipts to determine the amount of tax due. For additional information on prepaid telephone calling cards sold through vending machines, please see TIP #99A01-18.
- * Each vending machine operator who purchases food or beverages for resale through vending machines is no longer required to provide an annual vending machine certificate to the seller. Also, the \$250 penalty for not providing the vending machine certificate is repealed.

**How To Calculate Sales Tax Due On Food, Beverages And
Other Items Of Tangible Personal Property
Sold Through Vending Machines**

To determine the amount of sales tax due on sales through a vending machine for each reporting period, divide the total

receipts from sales by the appropriate divisor specified below. The result will be the gross taxable sales. Then subtract gross taxable sales from total receipts to arrive at the amount of tax due.

The divisors for non-surtax counties are as follows:

<u>Product</u>	<u>Current Divisor</u>	<u>New Divisor</u>
Beverages	1.0665	1.0645 (Changed)
Food	1.0645	1.0645
Other Tangible		
Personal Property	1.0659	1.0659

The divisors for surtax counties with a 0.5 percent tax rate:

<u>Product</u>	<u>Current Divisor</u>	<u>New Divisor</u>
Beverages	1.0707	1.0686 (Changed)
Food	1.0686	1.0686
Other Tangible		
Personal Property	1.0707	1.0707

The divisors for surtax counties with a 0.75 percent tax rate:

<u>Product</u>	<u>Current Divisor</u>	<u>New Divisor</u>
Beverages	1.0728	1.0706 (Changed)
Food	1.0706	1.0706
Other Tangible		
Personal Property	1.0728	1.0727 (Changed)

The divisors for surtax counties with a 1 percent tax rate:

<u>Product</u>	<u>Current Divisor</u>	<u>New Divisor</u>
Beverages	1.0749	1.0726 (Changed)
Food	1.0726	1.0726
Other Tangible		
Personal Property	1.0749	1.0749

The divisors for surtax counties with a 1.5 percent tax rate:

<u>Product</u>	<u>Current Divisor</u>	<u>New Divisor</u>
Beverages	1.0791	1.0767 (Changed)
Food	1.0767	1.0767
Other	1.0791	1.0791

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

Ch. 99-366, L.O.F.

S. 212.0515, F.S.