



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Operators Must Change Vending Machine Notice**

Effective July 1, 2010, the notice that **MUST BE POSTED** on ALL FOOD AND BEVERAGE **VENDING MACHINES** will change.

Operators must post the following statement on each machine:

NOTICE TO CUSTOMER:

FLORIDA LAW REQUIRES THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING MACHINES. Report any machine without a notice to 1-800-352-9273. You may be eligible for a cash reward. DO NOT USE THIS NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST MONEY OR OUT-OF-DATE PRODUCTS.

The prior notice with specific vendee information must be removed from the food and beverage vending machines and replaced with the **NEW** notice by July 1, 2010.

The notice must be displayed on the upper front of a **vending** machine so it is easily read by the public, unless the placement impairs the use of the machine. The notice must be attached to the machine so it is not easily removed. A penalty of \$250 can still be imposed on the operator for each **vending** machine without the notice. Interest will accrue on the \$250 penalty, according to Chapter 212, Florida Statutes.

The Department of Revenue is authorized to compensate persons who provide information leading to the recovery of unpaid taxes from the operators of coin-operated **vending** machines in Florida.

Persons who provide information showing that a **vending** machine operator has failed to attach the required notice to the machine may be eligible for a reward. The reward can be up to 10 percent of the previously unpaid taxes recovered from the operator. Call 1-800-352-9273 to report violations.

**References: Section 212.0515, Florida Statutes (2010), Chapter 2010-138, Laws of Florida. (Section 6, CS/HB 7157, 1<sup>st</sup> Engrossed)**

**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 forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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