

STORAGE NAME: h1469.bdt

DATE: March 25, 1997

**HOUSE OF REPRESENTATIVES
COMMITTEE ON
BUSINESS DEVELOPMENT AND INTERNATIONAL TRADE
BILL ANALYSIS & ECONOMIC IMPACT STATEMENT**

BILL #: HB 1469

RELATING TO: Food and beverage vending machines

SPONSOR(S): Rep. Dockery

STATUTE(S) AFFECTED: S. 212.0515, F. S.

COMPANION BILL(S): SB 1846, SB 1876

ORIGINATING COMMITTEE(S)/COMMITTEE(S) OF REFERENCE:

- (1) BUSINESS DEVELOPMENT AND INTERNATIONAL TRADE
 - (2) FINANCE AND TAXATION
 - (3)
 - (4)
 - (5)
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I. SUMMARY:

S. 212.0515 (4), F. S. requires that operators of vending machines submit to the Department of Revenue a quarterly report and provides for a penalty if reports are filed late or with false information.

This bill amends s. 212.0515, F. S. by removing the requirement of vending machine operators to file quarterly reports with the Department of Revenue. Additionally, the bill removes the penalties and rulemaking authority associated with the aforementioned quarterly reports.

This bill has no fiscal impact.

This bill does not increase or otherwise grant rule making authority to any state agency.

II. SUBSTANTIVE ANALYSIS:

A. PRESENT SITUATION:

S. 212.0515 (4), F. S. requires that operators of vending machines submit to the Department of Revenue a quarterly report containing the following information by county:

- the number of vending machines being operated by the operator in the state,
- whether the machines are food or beverage machines,
- separate statements for food or beverage machines indicating gross receipts from the operation of the machines during the quarter, and
- the amount of tax remitted with respect to such receipts

S. 212.0515, F. S. also provides that a penalty of \$250 is imposed on an operator who fails to file timely quarterly reports or who files false information.

S. 212.0515 (5), F. S. requires the wholesaler who sells food or beverage to operators for resale in vending machines to file a similar report.

B. EFFECT OF PROPOSED CHANGES:

This bill deletes the requirement for vending machine operators to submit quarterly reports. The bill also deletes the penalty for failure to file a quarterly report.

Additionally, the bill deletes the authority for the Department of Revenue to adopt rules regarding the form in which the vending machine operator quarterly report is to be submitted.

C. APPLICATION OF PRINCIPLES:

1. Less Government:

- a. Does the bill create, increase or reduce, either directly or indirectly:

- (1) any authority to make rules or adjudicate disputes?

This bill reduces the authority of the Department of Revenue to make rules for the quarterly report to be submitted by the vending machine operators.

- (2) any new responsibilities, obligations or work for other governmental or private organizations or individuals?

No.

(3) any entitlement to a government service or benefit?

No.

b. If an agency or program is eliminated or reduced:

(1) what responsibilities, costs and powers are passed on to another program, agency, level of government, or private entity?

N/A

(2) what is the cost of such responsibility at the new level/agency?

N/A

(3) how is the new agency accountable to the people governed?

N/A

2. Lower Taxes:

a. Does the bill increase anyone's taxes?

No.

b. Does the bill require or authorize an increase in any fees?

No.

c. Does the bill reduce total taxes, both rates and revenues?

No.

d. Does the bill reduce total fees, both rates and revenues?

No.

e. Does the bill authorize any fee or tax increase by any local government?

No.

3. Personal Responsibility:

- a. Does the bill reduce or eliminate an entitlement to government services or subsidy?

N/A

- b. Do the beneficiaries of the legislation directly pay any portion of the cost of implementation and operation?

N/A

4. Individual Freedom:

- a. Does the bill increase the allowable options of individuals or private organizations/associations to conduct their own affairs?

N/A

- b. Does the bill prohibit, or create new government interference with, any presently lawful activity?

N/A

5. Family Empowerment:

- a. If the bill purports to provide services to families or children:

(1) Who evaluates the family's needs?

N/A

(2) Who makes the decisions?

N/A

(3) Are private alternatives permitted?

N/A

(4) Are families required to participate in a program?

N/A

(5) Are families penalized for not participating in a program?

N/A

b. Does the bill directly affect the legal rights and obligations between family members?

No.

c. If the bill creates or changes a program providing services to families or children, in which of the following does the bill vest control of the program, either through direct participation or appointment authority:

(1) parents and guardians?

N/A

(2) service providers?

N/A

(3) government employees/agencies?

N/A

D. SECTION-BY-SECTION ANALYSIS:

Section 1. Amends S. 212.0515, F. S., by removing language which requires vending machine operators to submit quarterly reports to the Department of Revenue. This section also removes the penalty associated with the failure to file said report. Additionally, the section removes the authority of the Department of Revenue to adopt rules on the format of said report.

Section 2. Provides that this act take effect upon becoming law.

III. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT:

A. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:

1. Non-recurring Effects:

None.

2. Recurring Effects:

None.

3. Long Run Effects Other Than Normal Growth:

None.

4. Total Revenues and Expenditures:

None.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE:

1. Non-recurring Effects:

None.

2. Recurring Effects:

None.

3. Long Run Effects Other Than Normal Growth:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

1. Direct Private Sector Costs:

None.

2. Direct Private Sector Benefits:

This bill reduces the reporting requirement on vending machine operators and eliminates a fine for late filed reports.

3. Effects on Competition, Private Enterprise and Employment Markets:

None.

D. FISCAL COMMENTS:

This bill eliminates a \$250 penalty for late filed quarterly reports. According to the Department of Revenue, this penalty was never utilized, and thus, there is no fiscal impact from the elimination of this penalty.

IV. CONSEQUENCES OF ARTICLE VII, SECTION 18 OF THE FLORIDA CONSTITUTION:

A. APPLICABILITY OF THE MANDATES PROVISION:

This bill does not require counties or municipalities to spend funds or to take an action requiring the expenditure of funds.

B. REDUCTION OF REVENUE RAISING AUTHORITY:

This bill does not reduce the authority that municipalities or counties have to raise revenues in the aggregate.

C. REDUCTION OF STATE TAX SHARED WITH COUNTIES AND MUNICIPALITIES:

This bill does not reduce the percentage of a state tax shared with counties or municipalities.

V. COMMENTS:

VI. AMENDMENTS OR COMMITTEE SUBSTITUTE CHANGES:

VII. SIGNATURES:

COMMITTEE ON BUSINESS DEVELOPMENT AND INTERNATIONAL TRADE:
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