

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12A-1.011 Sales of Food Products for Human Consumption by Grocery Stores, Convenience Stores, and Supermarkets; Sales of Bakery Products by Bakeries, Pastry Shops, or Like Establishments; Drinking Water; Ice

12A-1.0115 Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Caterers, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies

12A-1.071 Rentals, Leases, or License to Use Tangible Personal Property

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rules, as published in the January 23, 2009, issue of the Florida Administrative Weekly (Vol. 35, No. 3, pp. 328-336). These changes are in accordance with subparagraph 120.54(3)(d)1., F.S., and in response to public comments received and made a part of the record of the public hearing held on August 31, 2009, as noticed in the August 7, 2009, issue of the Florida Administrative Weekly (Vol. 35, No. 31, p. 3770).

In response to written comments received regarding the sale of drinking water, subsection (6) of Rule 12A-1.011, F.A.C. (Sales of Food Products for Human Consumption by Grocery Stores, Convenience Stores, and Supermarkets; Sales of Bakery Products by Bakeries, Pastry Shops, or Like Establishments; Drinking Water; Ice), and subsection (3) of Rule 12A-1.0115, F.A.C. (Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Caterers, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies), have been changed.

When adopted, subsection (6) of Rule 12A-1.011, F.A.C., will read:

(6) VENDING MACHINES AND MOBILE VENDORS. Food products sold through a vending machine, push cart, motor vehicle, or any other form of vehicle are subject to tax. Drinking water in bottles, cans, or other containers sold through a vending machine, push cart, motor vehicle, or any other form of vehicle is exempt. See Rule 12A-1.044, F.A.C., for sales through vending machines.

When adopted, subsection (3) of Rule 12A-1.0115, F.A.C., will read:

(3) VENDING MACHINES AND MOBILE VENDORS. Food products sold through a vending machine, push cart, motor vehicle, or any other form of vehicle are subject to tax. Drinking water in bottles, cans, or other containers sold through a vending machine, push cart, motor vehicle, or any other form of vehicle is exempt. See Rule 12A-1.044, F.A.C., for sales through vending machines.

In response to comments received at the public hearing held on August 31, 2009, proposed subsection (7), Caterers, of Rule 12A-1.0115, F.A.C., and the proposed removal of subsection (33) of Rule 12A-1.071, F.A.C. (Rentals, Leases, or License to Use Tangible Personal Property), have been withdrawn for further consideration. The proposed title of Rule 12A-1.0115, F.A.C., has been changed to remove the reference to caterers, so that, when adopted, the title will read "Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies." Proposed subsections (8) through (13) of Rule 12A-1.0115, F.A.C., have been renumbered (7) through (12).