



289018

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/18/2011	.	
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The Committee on Budget (Bogdanoff) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Subsection (3) of section 202.16, Florida
Statutes, is amended to read:

202.16 Payment.—The taxes imposed or administered under
this chapter and chapter 203 shall be collected from all dealers
of taxable communications services on the sale at retail in this
state of communications services taxable under this chapter and
chapter 203. The full amount of the taxes on a credit sale,
installment sale, or sale made on any kind of deferred payment
plan is due at the moment of the transaction in the same manner



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14 as a cash sale.

15 (3)(a) A dealer must compute the tax due on the sale of
16 communications services imposed pursuant to this chapter and
17 chapter 203 based on a rounding algorithm that meets the
18 following criteria:

19 1. The computation of the tax must be carried to the third
20 decimal place.

21 2. The tax must be rounded to a whole cent using a method
22 that rounds up to the next cent whenever the third decimal place
23 is greater than four.

24 (b) The rounding algorithm must be applied to the local
25 communications services tax imposed pursuant to this chapter
26 separately from its application to the communications services
27 taxes imposed pursuant to s. 202.12 and the gross receipts taxes
28 imposed pursuant to s. 203.01.

29 (c) A dealer may apply the rounding algorithm to the taxes
30 imposed pursuant to ss. 202.12 and 203.01 in one of the
31 following ways:

32 1. Apply the rounding algorithm to the combined taxes
33 imposed pursuant to ss. 202.12 and 203.01.

34 2. Apply the rounding algorithm to the communications
35 services taxes imposed pursuant to s. 202.12(1) and apply the
36 rounding algorithm separately to the combined gross receipts
37 taxes imposed pursuant to ss. 203.01(1)(b)2. and 203.01(1)(b)3.

38 3. Apply the rounding algorithm to the combined taxes
39 imposed pursuant to ss. 202.12(1) and 203.01(1)(b)3., as allowed
40 by ss. 202.12001 and 203.001, and apply the rounding algorithm
41 separately to the gross receipts tax imposed pursuant to s.
42 203.01(1)(b)2.



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43 (d) Under paragraph (b) or paragraph (c), a dealer may
44 apply the rounding algorithm to the aggregate tax amount that is
45 computed on all taxable items on an invoice or to each tax
46 amount that is computed on one or more, but less than all,
47 taxable items on an invoice. The aggregate tax amount for all
48 items on the invoice must equal at least the result that would
49 have been obtained if the rounding algorithm had been applied to
50 the aggregate tax amount computed on all taxable items on the
51 invoice. A dealer may satisfy this requirement by setting a
52 minimum tax amount of not less than 1 cent with respect to each
53 item, or group of items, to which the rounding algorithm is
54 applied.

55 (e) The department may not require a dealer to collect the
56 tax based on a bracket system. Notwithstanding the rate of tax
57 on the sale of communications services imposed pursuant to this
58 chapter and chapter 203, the department shall make available in
59 an electronic format or otherwise the tax amounts and brackets
60 applicable to each taxable sale such that the tax collected
61 results in a tax rate no less than the tax rate imposed pursuant
62 to this chapter and chapter 203.

63 Section 2. This act is intended to be remedial in nature
64 and applies retroactively. This act does not provide a basis for
65 an assessment of any tax not paid or create a right to a refund
66 or credit of any tax paid under s. 202.16, Florida Statutes,
67 before July 1, 2011.

68 Section 3. This act shall take effect July 1, 2011.

69
70 ===== T I T L E A M E N D M E N T =====

71 And the title is amended as follows:



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72 Delete everything before the enacting clause
73 and insert:

74 A bill to be entitled
75 An act relating to communications services tax;
76 amending s. 202.16, F.S.; requiring that a dealer
77 compute the communications services tax based on a
78 rounding algorithm; providing criteria; providing for
79 application of the tax; providing options to the
80 dealer for applying the rounding algorithm; providing
81 that a dealer may apply the rounding algorithm to the
82 aggregate tax amount under certain conditions;
83 providing that a dealer is not required to collect the
84 tax based on a bracket system; removing the provision
85 requiring the Department of Revenue to make available
86 tax amounts and applicable brackets; providing that
87 the provisions of the act are remedial in nature and
88 apply retroactively; providing that the act does not
89 provide a basis for assessment of any tax not paid or
90 create a right to certain refunds or credits;
91 providing an effective date.