



445494

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/18/2015	.	
	.	
	.	
	.	

---

The Committee on Communications, Energy, and Public Utilities (Hukill) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause and insert:

Section 1. Paragraphs (a) and (b) of subsection (1) of section 202.12, Florida Statutes, are amended to read:

202.12 Sales of communications services.—The Legislature finds that every person who engages in the business of selling communications services at retail in this state is exercising a taxable privilege. It is the intent of the Legislature that the



445494

11 tax imposed by chapter 203 be administered as provided in this  
12 chapter.

13 (1) For the exercise of such privilege, a tax is levied on  
14 each taxable transaction, ~~and the tax~~ is due and payable as  
15 follows:

16 (a) Except as otherwise provided in this subsection, at the  
17 ~~a~~ rate of 3.05 ~~6.65~~ percent applied to the sales price of the  
18 communications service that ~~which~~:

- 19 1. Originates and terminates in this state, or  
20 2. Originates or terminates in this state and is charged to  
21 a service address in this state,

22  
23 when sold at retail, computed on each taxable sale for the  
24 purpose of remitting the tax due. The gross receipts tax imposed  
25 by chapter 203 shall be collected on the same taxable  
26 transactions and remitted with the tax imposed by this  
27 paragraph. If no tax is imposed by this paragraph due to the  
28 exemption provided under ~~by reason of~~ s. 202.125(1), the tax  
29 imposed by chapter 203 shall nevertheless be collected and  
30 remitted in the manner and at the time prescribed for tax  
31 collections and remittances under this chapter.

32 (b) At the rate of 7.2 ~~10.8~~ percent applied to ~~on~~ the  
33 retail sales price of any direct-to-home satellite service  
34 received in this state. The proceeds of the tax imposed under  
35 this paragraph shall be accounted for and distributed in  
36 accordance with s. 202.18(2). The gross receipts tax imposed by  
37 chapter 203 shall be collected on the same taxable transactions  
38 and remitted with the tax imposed by this paragraph.

39 Section 2. Section 202.12001, Florida Statutes, is amended



445494

40 to read:

41 202.12001 Combined rate for tax collected pursuant to ss.  
42 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
43 2010-149, Laws of Florida, the dealer of communication services  
44 may collect a combined rate of 3.2 ~~6.8~~ percent, composed  
45 ~~comprised~~ of the 3.05 ~~6.65~~ percent and 0.15 percent rates  
46 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,  
47 if as long as the provider properly reflects the tax collected  
48 with respect to the two provisions as required in the return to  
49 the department ~~of Revenue~~.

50 Section 3. Effective August 1, 2015, subsection (2) of  
51 section 202.18, Florida Statutes, is amended to read:

52 202.18 Allocation and disposition of tax proceeds.—The  
53 proceeds of the communications services taxes remitted under  
54 this chapter shall be treated as follows:

55 (2) The proceeds of the taxes remitted under s.  
56 202.12(1)(b) shall be allocated ~~divided~~ as follows:

57 (a) The portion of the ~~such~~ proceeds which constitutes  
58 gross receipts taxes, imposed at the rate prescribed in chapter  
59 203, shall be deposited as provided by law and in accordance  
60 with s. 9, Art. XII of the State Constitution.

61 (b) Forty-four and one-half ~~Sixty-three~~ percent of the  
62 remainder shall be allocated to the state and distributed  
63 pursuant to s. 212.20(6), except that the proceeds allocated  
64 pursuant to s. 212.20(6)(d)2. shall be prorated to the  
65 participating counties in the same proportion as that month's  
66 collection of the taxes and fees imposed pursuant to chapter 212  
67 and paragraph (1)(b).

68 (c)1. During each calendar year, the remaining portion of



445494

69 ~~the such~~ proceeds shall be transferred to the Local Government  
70 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such  
71 proceeds shall be allocated in the same proportion as the  
72 allocation of total receipts of the half-cent sales tax under s.  
73 218.61 and the emergency distribution under s. 218.65 in the  
74 prior state fiscal year. Thirty percent of such proceeds shall  
75 be distributed pursuant to s. 218.67.

76 2. The proportion of the proceeds allocated based on the  
77 emergency distribution under s. 218.65 shall be distributed  
78 pursuant to s. 218.65.

79 3. In each calendar year, the proportion of the proceeds  
80 allocated based on the half-cent sales tax under s. 218.61 shall  
81 be allocated to each county in the same proportion as the  
82 county's percentage of total sales tax allocation for the prior  
83 state fiscal year and distributed pursuant to s. 218.62.

84 4. The department shall distribute the appropriate amount  
85 to each municipality and county each month at the same time that  
86 local communications services taxes are distributed pursuant to  
87 subsection (3).

88 Section 4. Section 203.001, Florida Statutes, is amended to  
89 read:

90 203.001 Combined rate for tax collected pursuant to ss.  
91 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
92 2010-149, Laws of Florida, the dealer of communication services  
93 may collect a combined rate of 3.2 ~~6.8~~ percent, composed  
94 ~~comprised~~ of the 3.05 ~~6.65~~ percent and 0.15 percent rates  
95 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,  
96 if as long as the provider properly reflects the tax collected  
97 with respect to the two provisions as required in the return to



445494

98 the Department of Revenue.

99 Section 5. Effective September 1, 2015, paragraph (d) of  
100 subsection (6) of section 212.20, Florida Statutes, is amended  
101 to read:

102 212.20 Funds collected, disposition; additional powers of  
103 department; operational expense; refund of taxes adjudicated  
104 unconstitutionally collected.—

105 (6) Distribution of all proceeds under this chapter and ss.  
106 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

107 (d) The proceeds of all other taxes and fees imposed  
108 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
109 and (2)(b) shall be distributed as follows:

110 1. In any fiscal year, the greater of \$500 million, minus  
111 an amount equal to 4.6 percent of the proceeds of the taxes  
112 collected pursuant to chapter 201, or 5.2 percent of all other  
113 taxes and fees imposed pursuant to this chapter or remitted  
114 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
115 monthly installments into the General Revenue Fund.

116 2. After the distribution under subparagraph 1., 9.0739  
117 ~~8.8854~~ percent of the amount remitted by a sales tax dealer  
118 located within a participating county pursuant to s. 218.61  
119 shall be transferred into the Local Government Half-cent Sales  
120 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to  
121 be transferred shall be reduced by 0.1 percent, and the  
122 department shall distribute this amount to the Public Employees  
123 Relations Commission Trust Fund less \$5,000 each month, which  
124 shall be added to the amount calculated in subparagraph 3. and  
125 distributed accordingly.

126 3. After the distribution under subparagraphs 1. and 2.,



445494

127 0.0976 ~~0.0956~~ percent shall be transferred to the Local  
128 Government Half-cent Sales Tax Clearing Trust Fund and  
129 distributed pursuant to s. 218.65.

130 4. After the distributions under subparagraphs 1., 2., and  
131 3., 2.1039 ~~2.0603~~ percent of the available proceeds shall be  
132 transferred monthly to the Revenue Sharing Trust Fund for  
133 Counties pursuant to s. 218.215.

134 5. After the distributions under subparagraphs 1., 2., and  
135 3., 1.3803 ~~1.3517~~ percent of the available proceeds shall be  
136 transferred monthly to the Revenue Sharing Trust Fund for  
137 Municipalities pursuant to s. 218.215. If the total revenue to  
138 be distributed pursuant to this subparagraph is at least as  
139 great as the amount due from the Revenue Sharing Trust Fund for  
140 Municipalities and the former Municipal Financial Assistance  
141 Trust Fund in state fiscal year 1999-2000, no municipality shall  
142 receive less than the amount due from the Revenue Sharing Trust  
143 Fund for Municipalities and the former Municipal Financial  
144 Assistance Trust Fund in state fiscal year 1999-2000. If the  
145 total proceeds to be distributed are less than the amount  
146 received in combination from the Revenue Sharing Trust Fund for  
147 Municipalities and the former Municipal Financial Assistance  
148 Trust Fund in state fiscal year 1999-2000, each municipality  
149 shall receive an amount proportionate to the amount it was due  
150 in state fiscal year 1999-2000.

151 6. Of the remaining proceeds:

152 a. In each fiscal year, the sum of \$29,915,500 shall be  
153 divided into as many equal parts as there are counties in the  
154 state, and one part shall be distributed to each county. The  
155 distribution among the several counties must begin each fiscal



445494

156 year on or before January 5th and continue monthly for a total  
157 of 4 months. If a local or special law required that any moneys  
158 accruing to a county in fiscal year 1999-2000 under the then-  
159 existing provisions of s. 550.135 be paid directly to the  
160 district school board, special district, or a municipal  
161 government, such payment must continue until the local or  
162 special law is amended or repealed. The state covenants with  
163 holders of bonds or other instruments of indebtedness issued by  
164 local governments, special districts, or district school boards  
165 before July 1, 2000, that it is not the intent of this  
166 subparagraph to adversely affect the rights of those holders or  
167 relieve local governments, special districts, or district school  
168 boards of the duty to meet their obligations as a result of  
169 previous pledges or assignments or trusts entered into which  
170 obligated funds received from the distribution to county  
171 governments under then-existing s. 550.135. This distribution  
172 specifically is in lieu of funds distributed under s. 550.135  
173 before July 1, 2000.

174 b. The department shall distribute \$166,667 monthly to each  
175 applicant certified as a facility for a new or retained  
176 professional sports franchise pursuant to s. 288.1162. Up to  
177 \$41,667 shall be distributed monthly by the department to each  
178 certified applicant as defined in s. 288.11621 for a facility  
179 for a spring training franchise. However, not more than \$416,670  
180 may be distributed monthly in the aggregate to all certified  
181 applicants for facilities for spring training franchises.  
182 Distributions begin 60 days after such certification and  
183 continue for not more than 30 years, except as otherwise  
184 provided in s. 288.11621. A certified applicant identified in



445494

185 this sub-subparagraph may not receive more in distributions than  
186 expended by the applicant for the public purposes provided in s.  
187 288.1162(5) or s. 288.11621(3).

188 c. Beginning 30 days after notice by the Department of  
189 Economic Opportunity to the Department of Revenue that an  
190 applicant has been certified as the professional golf hall of  
191 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
192 shall be distributed monthly, for up to 300 months, to the  
193 applicant.

194 d. Beginning 30 days after notice by the Department of  
195 Economic Opportunity to the Department of Revenue that the  
196 applicant has been certified as the International Game Fish  
197 Association World Center facility pursuant to s. 288.1169, and  
198 the facility is open to the public, \$83,333 shall be distributed  
199 monthly, for up to 168 months, to the applicant. This  
200 distribution is subject to reduction pursuant to s. 288.1169. A  
201 lump sum payment of \$999,996 shall be made after certification  
202 and before July 1, 2000.

203 e. The department shall distribute up to \$83,333 monthly to  
204 each certified applicant as defined in s. 288.11631 for a  
205 facility used by a single spring training franchise, or up to  
206 \$166,667 monthly to each certified applicant as defined in s.  
207 288.11631 for a facility used by more than one spring training  
208 franchise. Monthly distributions begin 60 days after such  
209 certification or July 1, 2016, whichever is later, and continue  
210 for not more than 20 years to each certified applicant as  
211 defined in s. 288.11631 for a facility used by a single spring  
212 training franchise or not more than 25 years to each certified  
213 applicant as defined in s. 288.11631 for a facility used by more





445494

214 than one spring training franchise. A certified applicant  
215 identified in this sub-subparagraph may not receive more in  
216 distributions than expended by the applicant for the public  
217 purposes provided in s. 288.11631(3).

218 f. Beginning 45 days after notice by the Department of  
219 Economic Opportunity to the Department of Revenue that an  
220 applicant has been approved by the Legislature and certified by  
221 the Department of Economic Opportunity under s. 288.11625 or  
222 upon a date specified by the Department of Economic Opportunity  
223 as provided under s. 288.11625(6)(d), the department shall  
224 distribute each month an amount equal to one-twelfth of the  
225 annual distribution amount certified by the Department of  
226 Economic Opportunity for the applicant. The department may not  
227 distribute more than \$7 million in the 2014-2015 fiscal year or  
228 more than \$13 million annually thereafter under this sub-  
229 subparagraph.

230 7. All other proceeds must remain in the General Revenue  
231 Fund.

232 Section 6. This act applies to taxable transactions  
233 included on bills for communication services which are dated on  
234 or after July 1, 2015.

235 Section 7. Except as otherwise provided in this act, this  
236 act shall take effect July 1, 2015.

237  
238 ===== T I T L E A M E N D M E N T =====

239 And the title is amended as follows:

240 Delete everything before the enacting clause  
241 and insert:

242 A bill to be entitled



445494

243 An act relating to taxes; amending s. 202.12, F.S.;

244 reducing the tax rate applied to the sale of

245 communications services; reducing the tax rate applied

246 to the retail sale of direct-to-home satellite

247 services; amending s. 202.12001, F.S.; conforming

248 rates to the reduction of the communications services

249 tax; amending s. 202.18, F.S.; revising the allocation

250 of tax revenue received from the communications

251 services tax; amending s. 203.001, F.S.; conforming

252 rates to the reduction of the communications services

253 tax; amending s. 212.20, F.S.; revising the

254 distributions of tax revenue received from the sales

255 and use tax, communications services tax, and gross

256 receipts tax; providing applicability; providing

257 effective dates.