

By Representatives Starks, Bainter, Lynn, Fasano, Morroni, Brown, Arnall, Sublette, Dockery, Roberts-Burke, Maygarden, Ball, Feeney, Saunders, Cosgrove, Minton, Valdes, Stabins, Byrd and Betancourt

1 A bill to be entitled
2 An act relating to taxation of Internet access,
3 electronic mail, electronic bulletin board, or
4 computer exchange services; providing that no
5 tax pursuant to chapter 166, chapter 203, or
6 chapter 212, F.S., shall be imposed on Internet
7 access, electronic mail, electronic bulletin
8 board, or computer exchange services; providing
9 requirements with respect to transactions that
10 involve an exempt service and a taxable service
11 or taxable property; providing intent;
12 providing an effective date.

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14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. No tax shall be imposed, assessed, or
17 collected pursuant to chapter 166, chapter 203, or chapter
18 212, Florida Statutes, with respect to charges for or receipts
19 from Internet access service, electronic mail service,
20 electronic bulletin board service, or computer exchange
21 service as defined by s. 203.012(6), Florida Statutes.

22 Section 2. If the sale of an exempt Internet access
23 service, electronic mail service, electronic bulletin board
24 service, or computer exchange service as defined by s.
25 203.012(6), Florida Statutes, also involves the sale of a
26 taxable telecommunications service, taxable television system
27 program service, or taxable tangible personal property, the
28 tax shall be applied to the value of the taxable service or
29 property when it is sold separately. If the taxable service
30 or property is not offered separately, the consideration paid
31 shall be separately identified and stated with respect to the

1 taxable and exempt portions of the transaction as a condition
2 of the exemption, except that the amount identified as taxable
3 shall not be less than the market value of the taxable service
4 or property.

5 Section 3. It is the intent of the Legislature that
6 this act is remedial and is intended to clarify existing law.

7 Section 4. This act shall take effect July 1, 1997.

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HOUSE SUMMARY

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12 Provides that no tax pursuant to chapter 166, chapter
13 203, or chapter 212, F.S., shall be imposed on Internet
14 access, electronic mail, electronic bulletin board, or
15 computer exchange services. Provides requirements with
16 respect to transactions that involve an exempt
17 telecommunications service and a taxable service or
18 taxable property. Provides intent that the act is
19 remedial.

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