

By the Committee on Finance and Taxation; and Senators Horne, Carlton, Sanderson, Peaden, Pruitt, Geller, Latvala and Campbell

314-1762A-01

1 A bill to be entitled
2 An act relating to tax on communications
3 services; creating s. 202.105, F.S.; providing
4 legislative findings and intent with respect to
5 the Communications Services Tax Simplification
6 Law; amending s. 202.11, F.S.; revising and
7 providing definitions; amending s. 202.12,
8 F.S.; specifying the rates for the state tax;
9 revising provisions relating to application of
10 said tax; providing for application of the tax
11 rate to private communications services and
12 mobile communications services; providing the
13 initial method for determining the sales price
14 of private communications services and a
15 revised method effective January 1, 2004;
16 relieving service providers of certain
17 liability; revising provisions relating to
18 direct-pay permits; creating s. 202.155, F.S.;
19 providing special rules for mobile
20 communications services; providing duties of
21 home service providers and the Department of
22 Revenue in determining a customer's place of
23 primary use and determining the correct taxing
24 jurisdiction; relieving service providers of
25 certain liability; providing requirements with
26 respect to identifying and separately stating
27 the sales price of mobile communications
28 services not subject to the taxes administered
29 under ch. 202, F.S.; amending s. 202.16, F.S.;
30 revising provisions relating to responsibility
31 for payment of taxes and tax amounts and

1 brackets; amending s. 202.17, F.S.; specifying
2 that registration as a dealer of communications
3 services does not constitute registration for
4 purposes of placing and maintaining
5 communications facilities in municipal or
6 county rights-of-way; removing the registration
7 fee for such dealers; revising provisions
8 relating to resale certificates; amending s.
9 202.18, F.S.; revising provisions relating to
10 distribution of a portion of the proceeds of
11 the tax on direct-to-home satellite service and
12 to distribution of local communications
13 services taxes and adjustment of such
14 distribution; amending s. 202.19, F.S.;
15 revising provisions which authorize imposition
16 of local communications services taxes and
17 provide for use of revenues and certain
18 credits; specifying the maximum rates of such
19 taxes; providing the initial method for
20 determining the sales price of private
21 communications services for local
22 communications services taxes and for the
23 discretionary sales surtax under s. 212.055,
24 F.S., that is imposed as a local communications
25 services tax, and providing a revised method
26 effective January 1, 2004; relieving service
27 providers of certain liabilities; revising
28 requirements relating to the direct-pay permit
29 required to qualify for the limitation on local
30 communications services taxes on interstate
31 communications services; providing for

1 application of local communications services
2 taxes to mobile communications services;
3 amending s. 202.20, F.S.; specifying the local
4 communications services tax conversion rates;
5 revising requirements with respect to
6 adjustment by a local government of its tax
7 rate when tax revenues are less than received
8 from replaced revenue sources; authorizing
9 local governments to increase the tax rate
10 established by the Revenue Estimating
11 Conference and approved by the Legislature to
12 the maximum tax rate so established and
13 approved; amending s. 202.21, F.S.; conforming
14 language; amending s. 202.22, F.S., relating to
15 determination of local tax situs for a local
16 communications services tax; revising
17 requirements relating to use of enhanced zip
18 codes; revising requirements relating to
19 certification or recertification of a database
20 by the department; specifying effect when
21 certain applications for certification are not
22 approved or denied within the required time
23 period; revising provisions relating to a
24 dealer's duty to update a database and to the
25 amount of dealer's credit allowed when an
26 alternative method of assigning service
27 addresses is used; amending s. 202.23, F.S.;
28 providing requirements for refunds when excess
29 communications services tax has been paid;
30 creating s. 202.231, F.S.; providing
31 requirements for provision of information by

1 the department to local taxing jurisdictions;
2 amending s. 202.24, F.S., relating to
3 limitations on local taxes and fees imposed on
4 dealers of communications services; deleting
5 language relating to legislative review;
6 repealing s. 202.26(3)(i), F.S., which provides
7 for adoption of rules by the department with
8 respect to collection of information no longer
9 required; amending s. 202.27, F.S.; deleting
10 provisions which allow certain dealers making
11 sales in more than one location to file a
12 single return; amending s. 202.28, F.S.;
13 including persons collecting the gross receipts
14 tax in provisions relating to the dealer's
15 credit; amending s. 202.37, F.S.; providing
16 requirements for audits conducted with respect
17 to local communications services taxes;
18 creating s. 202.38, F.S.; providing for credits
19 or refunds under ch. 202, F.S., for certain bad
20 debts or adjustments with respect to taxes
21 under ch. 212, F.S., or ch. 166, F.S., billed
22 prior to October 1, 2001, and no longer subject
23 to tax; creating s. 202.381, F.S.; providing
24 for a transition from previous taxes to tax
25 changes contained in this act and in ch.
26 2000-260, Laws of Florida; amending s. 203.01,
27 F.S.; specifying the rate of the gross receipts
28 tax on communications services; amending s.
29 212.031, F.S.; replacing the term "franchised
30 cable television company" with the term
31 "provider of communications services, as

1 defined in s. 202.11"; amending s. 337.401,
2 F.S.; revising dates for notice of election by
3 municipalities and counties regarding
4 imposition of permit fees to the department;
5 providing that a municipality or county that
6 elects not to impose permit fees on
7 communications services providers may increase
8 its local tax rate by resolution; specifying
9 that registrtrion does not establish certain
10 rights for placement or maintenance of a
11 communications facility; requiring notice to
12 the department; repealing s. 337.401(3)(f) and
13 (g), F.S., relating to the authority of
14 municipalities and counties to request in-kind
15 requirements from cable service providers and
16 to negotiate cable service franchises, and
17 revising and relocating such provisions under
18 that section; authorizing municipalities and
19 counties to change their election regarding
20 imposition of permit fees and providing for
21 adjustment of tax rates; providing notice
22 requirements; revising definitions; specifying
23 continued application of s. 166.234, F.S.,
24 relating to administration and rights and
25 remedies, to municipal public service taxes on
26 telecommunications services imposed prior to
27 October 1, 2001; providing for payment of
28 franchise fees by cable or telecommunications
29 service providers with respect to services
30 provided prior to October 1, 2001; repealing s.
31 52 of ch. 2000-260, Laws of Florida, which

1 provides for a legislative study during the
2 2001 session; repealing s. 58(1) of ch.
3 2000-260, Laws of Florida, which provides for
4 the June 30, 2001, repeal of those
5 administrative sections of ch. 202, F.S., which
6 have taken effect; repealing s. 58(2) of ch.
7 2000-260, Laws of Florida, which provides for
8 the June 30, 2001, repeal of the following
9 provisions prior to their October 1, 2001,
10 effective date: the remainder of ch. 202, F.S.,
11 which provides for the taxation of the sale of
12 communications services; other statutory
13 amendments which provide related administrative
14 provisions; provisions which remove levy of the
15 municipal public service tax on
16 telecommunication services; provisions which
17 provide for a gross receipts tax on
18 communications services to be applied pursuant
19 to ch. 202, F.S.; provisions which remove the
20 imposition of tax under ch. 212, F.S., on
21 telecommunication service; provisions relating
22 to the authority of counties and municipalities
23 to regulate the placement of telecommunications
24 facilities in roads and rights-of-way and to
25 impose permit fees and franchise fees; and
26 provisions relating to the application of
27 amendments made by ch. 2000-260, Laws of
28 Florida; repealing s. 59 of ch. 2000-260, Laws
29 of Florida, which, effective June 30, 2001,
30 amends s. 337.401, F.S., relating to the
31 authority of counties and municipalities to

1 regulate the placement of telecommunications
2 facilities in roads and rights-of-way and to
3 impose permit fees and franchise fees, to
4 remove amendments made by ch. 2000-260, Laws of
5 Florida, which took effect January 1, 2001;
6 amending s. 212.20, F.S.; deleting a reference
7 to the Mail Order Sales Tax Clearing Trust
8 Fund; amending s. 212.202, F.S.; renaming the
9 Mail Order Sales Tax Clearing Trust Fund;
10 providing effective dates.

11
12 Be It Enacted by the Legislature of the State of Florida:

13
14 Section 1. Section 202.105, Florida Statutes, is
15 created to read:

16 202.105 Declaration of legislative findings and
17 intent.--

18 (1) It is declared to be a specific legislative
19 finding that the creation of this chapter fulfills important
20 state interests by reforming the tax laws to provide a fair,
21 efficient, and uniform method for taxing communications
22 services sold in this state. This chapter is essential to the
23 continued economic vitality of this increasingly important
24 industry because it restructures state and local taxes and
25 fees to account for the impact of federal legislation,
26 industry deregulation, and the convergence of service
27 offerings that is now taking place among providers. This
28 chapter promotes the increased competition that accompanies
29 deregulation by embracing a competitively neutral tax policy
30 that will free consumers to choose a provider based on
31 tax-neutral considerations. This chapter further spurs new

1 competition by simplifying an extremely complicated state and
2 local tax and fee system. Simplification will lower the cost
3 of collecting taxes and fees, increase service availability,
4 and place downward pressure on price. Newfound administrative
5 efficiency is demonstrated by a reduction in the number of
6 returns that a provider must file each month. By
7 restructuring separate taxes and fees into a revenue-neutral
8 communications services tax centrally administered by the
9 department, this chapter will ensure that the growth of the
10 industry is unimpaired by excessive governmental regulation.
11 The tax imposed pursuant to this chapter is a replacement for
12 taxes and fees previously imposed and is not a new tax. The
13 taxes imposed and administered pursuant to this chapter are of
14 general application and are imposed in a uniform, consistent,
15 and nondiscriminatory manner.

16 (2) It is declared to be a specific legislative
17 finding that this chapter will not reduce the authority that
18 municipalities or counties had to raise revenue in the
19 aggregate, as such authority existed on February 1, 1989.

20 Section 2. Subsections (2), (14), and (16) of section
21 202.11, Florida Statutes, are amended, subsection (18) is
22 added to that section, and, effective August 1, 2002,
23 subsections (8) and (15) are amended and subsections (19),
24 (20), (21), (22), (23), (24), and (25) are added to that
25 section, to read:

26 202.11 Definitions.--As used in this chapter:

27 (2) "Cable service" means the transmission of video,
28 audio, or other programming service to purchasers, and the
29 purchaser interaction, if any, required for the selection or
30 use of any such programming service, regardless of whether the
31 programming is transmitted over facilities owned or operated

1 by the cable service provider or over facilities owned or
2 operated by one or more other dealers of communications
3 services. The term includes point-to-point and
4 point-to-multipoint distribution services by which programming
5 is transmitted or broadcast by microwave or other equipment
6 directly to the purchaser's premises, but does not include
7 direct-to-home satellite service. The term includes basic,
8 extended, premium, pay-per-view, digital, and music services.

9 (8) "Mobile communications service" means commercial
10 mobile radio service, as defined in 47 C.F.R. s. 20.3 as in
11 effect on June 1, 1999 ~~any one-way or two-way radio~~
12 ~~communications service, whether identified by the dealer as~~
13 ~~local, toll, long distance, or otherwise, and which is carried~~
14 ~~between mobile stations or receivers and land stations, or by~~
15 ~~mobile stations communicating among themselves, and includes,~~
16 ~~but is not limited to, cellular communications services,~~
17 ~~personal communications services, paging services, specialized~~
18 ~~mobile radio services, and any other form of mobile one-way or~~
19 ~~two-way communications service. The term does not include~~
20 air-ground radiotelephone service as defined in 47 C.F.R. s.
21 22.99 as in effect on June 1, 1999.

22 (14) "Sales price" means the total amount charged in
23 money or other consideration by a dealer for the sale of the
24 right or privilege of using communications services in this
25 state, including any property or other services that are part
26 of the sale. The sales price of communications services shall
27 not be reduced by any separately identified components of the
28 charge that constitute expenses of the dealer, including, but
29 not limited to, sales taxes on goods or services purchased by
30 the dealer, property taxes, taxes measured by net income, and
31 universal-service fund fees.

1 (a) The sales price of communications services shall
2 also include, whether or not separately stated, charges for
3 any of the following:

4 ~~1. Separately identified components of the charge or~~
5 ~~expenses of the dealer, including, but not limited to, sales~~
6 ~~taxes on goods or services purchased by the dealer, property~~
7 ~~taxes, taxes measured by net income, and federal~~
8 ~~universal-service fund fees.~~

9 ~~1.2.~~ The connection, movement, change, or termination
10 of communications services.

11 ~~2.3.~~ The detailed billing of communications services.

12 ~~3.4.~~ The sale of directory listings in connection with
13 a communications service.

14 ~~4.5.~~ Central office and custom calling features.

15 ~~5.6.~~ Voice mail and other messaging service.

16 ~~6.7.~~ Directory assistance.

17 7. The service of sending or receiving a document
18 commonly referred to as a facsimile or "fax," except when
19 performed during the course of providing professional or
20 advertising services.

21 (b) The sales price of communications services does
22 not include charges for any of the following:

23 1. Any excise tax, sales tax, or similar tax levied by
24 the United States or any state or local government on the
25 purchase, sale, use, or consumption of any communications
26 service, including, but not limited to, any tax imposed under
27 this chapter or chapter 203 which is permitted or required to
28 be added to the sales price of such service, if the tax is
29 stated separately.

30 2. Any fee or assessment levied by the United States
31 or any state or local government, including, but not limited

1 to, regulatory fees and emergency telephone surcharges, which
2 is required to be added to the price of such service if the
3 fee or assessment is separately stated.

4 3. Communications services ~~Local telephone service~~
5 paid for by inserting coins into coin-operated communications
6 devices available to the public.

7 4. The sale or recharge of a prepaid calling
8 arrangement.

9 5. The provision of air-to-ground communications
10 services, defined as a radio service provided to purchasers
11 while on board an aircraft.

12 6. A dealer's internal use of communications services
13 in connection with its business of providing communications
14 services.

15 7. Charges for property or other services that are not
16 part of the sale of communications services, if such charges
17 are stated separately from the charges for communications
18 services.

19 (15) "Service address" means:

20 (a)(b) Except as otherwise provided in this section ~~in~~
21 ~~the case of all other communications services~~, the location of
22 the communications equipment from which communications
23 services originate or at which communications services are
24 received by the customer. If the location of such equipment
25 cannot be determined as part of the billing process, as in the
26 case of ~~mobile communications services, paging systems,~~
27 ~~maritime systems,~~ third-number and calling-card calls, and
28 similar services, the term means the location determined by
29 the dealer based on the customer's telephone number, the
30 customer's mailing address to which bills are sent by the
31 dealer, or another street address provided by the customer.

1 ~~However, such address must be within the licensed service area~~
2 ~~of the dealer.~~In the case of a communications service paid
3 through a credit or payment mechanism that does not relate to
4 a service address, such as a bank, travel, debit, or credit
5 card, the service address is the address of the central
6 office, as determined by the area code and the first three
7 digits of the seven-digit originating telephone number.

8 (b)~~(a)~~ In the case of cable services and
9 direct-to-home satellite services, the location where the
10 customer receives the services in this state.

11 (c) In the case of mobile communications services, the
12 customer's place of primary use.

13 (16) "Substitute communications system" means any
14 telephone system, or other system capable of providing
15 communications services, which a person purchases, installs,
16 rents, or leases for his or her own use to provide himself or
17 herself with services used as a substitute for any switched
18 service or dedicated facility by which ~~communications services~~
19 ~~provided by~~ a dealer of communications services provides a
20 communication path.

21 (18) "Private communications service" means a
22 communications service that entitles the subscriber or user to
23 exclusive or priority use of a communications channel or group
24 of channels between or among channel termination points,
25 regardless of the manner in which such channel or channels are
26 connected, and includes switching capacity, extension lines,
27 stations, and any other associated services which are provided
28 in connection with the use of such channel or channels.

29 (19)(a) "Customer" means:

30 1. The person or entity that contracts with the home
31 service provider for mobile communications services; or

1 2. If the end user of mobile communications services
2 is not the contracting party, the end user of the mobile
3 communications service. This subparagraph only applies for the
4 purpose of determining the place of primary use.

5 (b) "Customer" does not include:

6 1. A reseller of mobile communications services; or

7 2. A serving carrier under an agreement to serve the
8 customer outside the home service provider's licensed service
9 area.

10 (20) "Enhanced zip code" means a United States postal
11 zip code of 9 or more digits.

12 (21) "Home service provider" means the
13 facilities-based carrier or reseller with which the customer
14 contracts for the provision of mobile communications services.

15 (22) "Licensed service area" means the geographic area
16 in which the home service provider is authorized by law or
17 contract to provide mobile communications service to the
18 customer.

19 (23) "Place of primary use" means the street address
20 representative of where the customer's use of the mobile
21 communications service primarily occurs, which must be:

22 (a) The residential street address or the primary
23 business street address of the customer; and

24 (b) Within the licensed service area of the home
25 service provider.

26 (24)(a) "Reseller" means a provider who purchases
27 communications services from another communications service
28 provider and then resells, uses as a component part of, or
29 integrates the purchased services into a mobile communications
30 service.

31

1 **(b) "Reseller" does not include a serving carrier with**
2 **which a home service provider arranges for the services to its**
3 **customers outside the home service provider's licensed service**
4 **area.**

5 **(25) "Serving carrier" means a facilities-based**
6 **carrier providing mobile communications service to a customer**
7 **outside a home service provider's or reseller's licensed**
8 **service area.**

9 Section 3. Effective with respect to bills issued by
10 communications services providers on or after October 1, 2001,
11 subsections (1) and (3) of section 202.12, Florida Statutes,
12 are amended and paragraph (d) is added to subsection (1) of
13 that section, and, effective with respect to bills issued by
14 communications services providers after August 1, 2002,
15 paragraph (e) is added to subsection (1) of that section, to
16 read:

17 202.12 Sales of communications services.--The
18 Legislature finds that every person who engages in the
19 business of selling communications services at retail in this
20 state is exercising a taxable privilege. It is the intent of
21 the Legislature that the tax imposed by chapter 203 be
22 administered as provided in this chapter.

23 (1) For the exercise of such privilege, a tax is
24 levied on each taxable transaction, and the tax is due and
25 payable as follows:

26 (a) **Except as otherwise provided in this subsection,**
27 **at a the rate of 6.8 percent calculated pursuant to s. 30,**
28 **chapter 2000-260, Laws of Florida, applied to the sales price**
29 **of the communications service, except for direct-to-home**
30 **satellite service, which:**

31 1. Originates and terminates in this state, or

1 2. Originates or terminates in this state and is
2 charged to a service address in this state,
3
4 when sold at retail, computed on each taxable sale for the
5 purpose of remitting the tax due. The gross receipts tax
6 imposed by chapter 203 shall be collected on the same taxable
7 transactions and remitted with the tax imposed by this
8 paragraph. If no tax is imposed by this paragraph by reason of
9 s. 202.125(1), the tax imposed by chapter 203 shall
10 nevertheless be collected and remitted in the manner and at
11 the time prescribed for tax collections and remittances under
12 this chapter.

13 (b) At the rate set forth in paragraph (a) on the
14 actual cost of operating a substitute communications system,
15 to be paid in accordance with s. 202.15. This paragraph does
16 not apply to the use by any dealer of his or her own
17 communications system to conduct a business of providing
18 communications services or any communications system operated
19 by a county, a municipality, the state, or any political
20 subdivision of the state. The gross receipts tax imposed by
21 chapter 203 shall be applied to the same costs, and remitted
22 with the tax imposed by this paragraph.

23 (c) At the a rate of 10.8 percent ~~to be computed by~~
24 ~~the Revenue Estimating Conference and approved by the~~
25 ~~Legislature~~ on the retail sales price of any direct-to-home
26 satellite service received in this state. ~~The rate computed by~~
27 ~~the Revenue Estimating Conference shall be the sum of:~~

- 28 1. ~~The rate set forth in paragraph (a); and~~
- 29 2. ~~The weighted average, based on the aggregate~~
30 ~~population in the respective taxing jurisdictions, of the rate~~
31 ~~computed under s. 202.20(2)(a)1. for municipalities and~~

1 ~~charter counties and the rate computed under such subparagraph~~
2 ~~for all other counties.~~

3
4 The proceeds of the tax imposed under this paragraph shall be
5 accounted for and distributed in accordance with s. 202.18(2).
6 The gross receipts tax imposed by chapter 203 shall be
7 collected on the same taxable transactions and remitted with
8 the tax imposed by this paragraph.

9 (d) At the rate set forth in paragraph (a) on the
10 sales price of private communications services provided within
11 this state. In determining the sales price of private
12 communications services subject to tax, the communications
13 service provider shall be entitled to use any method that
14 reasonably allocates the total charges among the states in
15 which channel termination points are located. An allocation
16 method is deemed to be reasonable for purposes of this
17 paragraph if the communications service provider regularly
18 used such method for Florida tax purposes prior to December
19 31, 2000. If a communications service provider uses a
20 reasonable allocation method, such provider shall be held
21 harmless from any liability for additional tax, interest, or
22 penalty based on a different allocation method. The gross
23 receipts tax imposed by chapter 203 shall be collected on the
24 same taxable transactions and remitted with the tax imposed by
25 this paragraph.

26 (e) At the rate set forth in paragraph (a) applied to
27 the sales price of all mobile communications services deemed
28 to be provided to a customer by a home service provider
29 pursuant to s. 117(a) of the Mobile Telecommunications
30 Sourcing Act, Pub. L. No. 106-252, if such customer's service
31 address is located within this state.

1 (3) Notwithstanding any law to the contrary, the
2 combined amount of taxes imposed under this section and s.
3 203.01(1)(a)2. shall not exceed \$100,000 per calendar year on
4 charges to any person for interstate communications services
5 that originate outside this state and terminate within this
6 state. This subsection applies only to holders of a
7 direct-pay permit issued under this subsection. A refund may
8 not be given for taxes paid before receiving a direct-pay
9 permit. Upon application, the department may issue one ~~a~~
10 direct-pay permit to the purchaser of communications services
11 authorizing such purchaser to pay the Florida communications
12 services tax on such services directly to the department if
13 the majority of such services used by such person are for
14 communications originating outside of this state and
15 terminating in this state. Only one direct-pay permit shall be
16 issued to a person. Such direct-pay permit shall identify the
17 taxes and service addresses to which it applies. Any dealer
18 of communications services furnishing communications services
19 to the holder of a valid direct-pay permit is relieved of the
20 obligation to collect and remit the taxes imposed under this
21 section and s. 203.01(1)(a)2. on such services. Tax payments
22 and returns pursuant to a direct-pay permit shall be monthly.
23 As used in this subsection, "person" means a single legal
24 entity and does not mean a group or combination of affiliated
25 entities or entities controlled by one person or group of
26 persons.

27 Section 4. Effective January 1, 2004, paragraph (d) of
28 subsection (1) of section 202.12, Florida Statutes, as created
29 by this act, is amended to read:

30 202.12 Sales of communications services.--The
31 Legislature finds that every person who engages in the

1 business of selling communications services at retail in this
2 state is exercising a taxable privilege. It is the intent of
3 the Legislature that the tax imposed by chapter 203 be
4 administered as provided in this chapter.

5 (1) For the exercise of such privilege, a tax is
6 levied on each taxable transaction, and the tax is due and
7 payable as follows:

8 (d) At the rate set forth in paragraph (a) on the
9 sales price of private communications services provided within
10 this state, which shall be determined in accordance with the
11 following provisions:-

12 1. Any charge with respect to a channel termination
13 point located within this state;

14 2. Any charge for the use of a channel between two
15 channel termination points located in this state; and

16 3. Where channel termination points are located both
17 within and outside of this state:

18 a. If any segment between two such channel termination
19 points is separately billed, 50 percent of such charge; and

20 b. If any segment of the circuit is not separately
21 billed, an amount equal to the total charge for such circuit
22 multiplied by a fraction, the numerator of which is the number
23 of channel termination points within this state and the
24 denominator of which is the total number of channel
25 termination points of the circuit.~~In determining the sales~~

26 ~~price of private communications services subject to tax, the~~
27 ~~communications service provider shall be entitled to use any~~
28 ~~method that reasonably allocates the total charges among the~~
29 ~~states in which channel termination points are located. An~~
30 ~~allocation method is deemed to be reasonable for purposes of~~
31 ~~this paragraph if the communications service provider~~

1 ~~regularly used such method for Florida tax purposes prior to~~
2 ~~December 31, 2000. If a communications service provider uses a~~
3 ~~reasonable allocation method, such provider shall be held~~
4 ~~harmless from any liability for additional tax, interest, or~~
5 ~~penalty based on a different allocation method.~~

6
7 The gross receipts tax imposed by chapter 203 shall be
8 collected on the same taxable transactions and remitted with
9 the tax imposed by this paragraph.

10 Section 5. Effective with respect to bills issued by
11 communications services providers after August 1, 2002,
12 section 202.155, Florida Statutes, is created to read:

13 202.155 Special rules for mobile communications
14 services.--

15 (1) A home service provider shall be responsible for
16 obtaining and maintaining the customer's place of primary use.
17 Subject to subsections (2) and (3), if the home service
18 provider's reliance on information provided by its customer is
19 in good faith:

20 (a) The home service provider shall be entitled to
21 rely on the applicable residential or business street address
22 supplied by such customer.

23 (b) The home service provider shall be held harmless
24 from liability for any additional taxes imposed by or pursuant
25 to this chapter or chapter 203 which are based on a different
26 determination of such customer's place of primary use.

27 (2) Except as provided in subsection (3), a home
28 service provider shall be allowed to treat the address used
29 for tax purposes for any customer under a service contract in
30 effect on August 1, 2002, as that customer's place of primary
31 use for the remaining term of such service contract or

1 agreement, excluding any extension or renewal of such service
2 contract or agreement.

3 (3)(a) The department shall provide notice to the
4 customer of its intent to redetermine the customer's place of
5 primary use. If a final order is entered ruling that the
6 address used by a home service provider as a customer's place
7 of primary use does not meet the definition of "place of
8 primary use" provided by s. 202.11, the department shall
9 notify the home service provider of the proper address to be
10 used as such customer's place of primary use. The home service
11 provider shall begin using the correct address within 120
12 days.

13 (b) The department shall provide notice to the home
14 service provider of its intent to redetermine the assignment
15 of a taxing jurisdiction by a home service provider under s.
16 202.22. If a final order is entered ruling that the
17 jurisdiction assigned by the home service provider is
18 incorrect, the department shall notify the home service
19 provider of the proper jurisdictional assignment. The home
20 service provider shall begin using the correct jurisdictional
21 assignment within 120 days.

22 (4)(a) If a mobile communications service is not
23 subject to the taxes administered pursuant to this chapter,
24 and if the sales price of such service is aggregated with and
25 not separately stated from the sales price of services subject
26 to tax, then the nontaxable mobile communications service
27 shall be treated as being subject to tax unless the home
28 service provider can reasonably identify the sales price of
29 the service not subject to tax from its books and records kept
30 in the regular course of business.

31

1 (b) If a mobile communications service is not subject
2 to the taxes administered pursuant to this chapter, a customer
3 may not rely upon the nontaxability of such service unless the
4 customer's home service provider separately states the sales
5 price of such nontaxable services or the home service provider
6 elects, after receiving a written request from the customer in
7 the form required by the provider, to provide verifiable data
8 based upon the home service provider's books and records that
9 are kept in the regular course of business that reasonably
10 identifies the sales price of such nontaxable service.

11 Section 6. Paragraph (a) of subsection (1) and
12 subsection (3) of section 202.16, Florida Statutes, are
13 amended to read:

14 202.16 Payment.--The taxes imposed or administered
15 under this chapter and chapter 203 shall be collected from all
16 dealers of taxable communications services on the sale at
17 retail in this state of communications services taxable under
18 this chapter and chapter 203. The full amount of the taxes on
19 a credit sale, installment sale, or sale made on any kind of
20 deferred payment plan is due at the moment of the transaction
21 in the same manner as a cash sale.

22 (1)(a) Except as otherwise provided in ss.
23 202.12(1)(b) and 202.15, the taxes collected under this
24 chapter and chapter 203, ~~including any penalties or interest~~
25 ~~attributable to the nonpayment of such taxes or for~~
26 ~~noncompliance with this chapter or chapter 203,~~ shall be paid
27 by the purchaser of the communications service and shall be
28 collected from such person by the dealer of communications
29 services.

30 (3) Notwithstanding the rate of tax on the sale of
31 communications services imposed pursuant to this chapter and

1 chapter 203, the department shall make available in an
2 electronic format or otherwise ~~prescribe by rule~~ the tax
3 amounts and brackets applicable to each taxable sale such that
4 the tax collected results in a tax rate no less than the tax
5 rate imposed pursuant to this chapter and chapter 203.

6 Section 7. Subsections (1), (2), (4), and (6) of
7 section 202.17, Florida Statutes, are amended to read:

8 202.17 Registration.--

9 (1) Each person seeking to engage in business as a
10 dealer of communications services must file with the
11 department an application for a certificate of registration.
12 Registration under this section does not constitute
13 registration with a municipality or county for the purpose of
14 placing and maintaining communications facilities in municipal
15 or county rights-of-way, as described in s. 337.401.

16 (2) A person may not engage in the business of
17 providing communications services without first obtaining a
18 certificate of registration. The failure or refusal to submit
19 an application by any person required to register, as required
20 by this section, is a misdemeanor of the first degree,
21 punishable as provided in s. 775.082 or s. 775.083. Any person
22 who fails or refuses to register shall pay an initial
23 registration fee of \$100 ~~in lieu of the \$5 registration fee~~
24 ~~prescribed under subsection (4)~~. However, this fee ~~increase~~
25 may be waived by the department if the failure is due to
26 reasonable cause.

27 (4) Each application required by paragraph (3)(a) must
28 ~~be accompanied by a registration fee of \$5, to be deposited in~~
29 ~~the General Revenue Fund, and must set forth:~~

30 (a) The name under which the person will transact
31 business within this state.

1 (b) The street address of his or her principal office
2 or place of business within this state and of the location
3 where records are available for inspection.

4 (c) The name and complete residence address of the
5 owner or the names and residence addresses of the partners, if
6 the applicant is a partnership, or of the principal officers,
7 if the applicant is a corporation or association. If the
8 applicant is a corporation organized under the laws of another
9 state, territory, or country, he or she must also file with
10 the application a certified copy of the certificate or license
11 issued by the Department of State showing that the corporation
12 is authorized to transact business in this state.

13 (d) Any other data required by the department.

14 (6) In addition to the certificate of registration,
15 the department shall provide to each newly registered dealer
16 an initial ~~annual~~ resale certificate that is valid for the
17 remainder of the period of issuance ~~remaining portion of the~~
18 ~~year~~. The department shall provide to each active dealer,
19 except persons registered pursuant to s. 202.15, an annual
20 resale certificate. As used in this section, "active dealer"
21 means a person who is registered with the department and who
22 is required to file a return at least once during each
23 applicable reporting period.

24 Section 8. Subsection (2) and paragraphs (a) and (c)
25 of subsection (3) of section 202.18, Florida Statutes, are
26 amended to read:

27 202.18 Allocation and disposition of tax
28 proceeds.--The proceeds of the communications services taxes
29 remitted under this chapter shall be treated as follows:

30 (2) The proceeds of the taxes remitted under s.
31 202.12(1)(c) shall be divided as follows:

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

5 (b) Sixty-three percent ~~The portion of the remainder~~
6 ~~such proceeds which is derived from the rate component~~
7 ~~specified in s. 202.12(1)(c)1.~~ shall be allocated to the state
8 and distributed pursuant to s. 212.20(6), except that the
9 proceeds allocated pursuant to s. 212.20(6)(e)3. shall be
10 prorated to the participating counties in the same proportion
11 as that month's collection of the taxes and fees imposed
12 pursuant to chapter 212 and paragraph (1)(b).

13 (c)1. During each calendar year, the remaining portion
14 of such proceeds shall be transferred to the Local Government
15 Half-cent Sales Tax Clearing Trust Fund and shall be allocated
16 in the same proportion as the allocation of total receipts of
17 the half-cent sales tax under s. 218.61 and the emergency
18 distribution under s. 218.65 in the prior state fiscal year.
19 However, during calendar year 2001, state fiscal year
20 2000-2001 proportions shall be used.

21 2. The proportion of the proceeds allocated based on
22 the emergency distribution under s. 218.65 shall be
23 distributed pursuant to s. 218.65.

24 3. In each calendar year, the proportion of the
25 proceeds allocated based on the half-cent sales tax under s.
26 218.61 shall be allocated to each county in the same
27 proportion as the county's percentage of total sales tax
28 allocation for the prior state fiscal year and distributed
29 pursuant to s. 218.62, except that for calendar year 2001,
30 state fiscal year 2000-2001 proportions shall be used.~~The~~
31 ~~remaining portion of such proceeds shall be allocated to the~~

1 ~~municipalities and counties in proportion to the allocation of~~
2 ~~receipts from the half-cent sales tax under s. 218.61 and the~~
3 ~~emergency distribution of such tax under s. 218.65.~~

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

8 (3)(a) Notwithstanding any law to the contrary, the
9 proceeds of each local communications services tax levied by a
10 municipality or county pursuant to s. 202.19(1) or s.
11 202.20(1), less the department's costs of administration,
12 shall be transferred to the Local Communications Services Tax
13 Clearing Trust Fund and held there to be distributed to such
14 municipality or county. However, the proceeds of any
15 communications services tax imposed pursuant to s. 202.19(5)
16 shall be deposited and disbursed in accordance with ss.
17 212.054 and 212.055. For purposes of this section, the
18 proceeds of any tax levied by a municipality, county, or
19 school board under s. 202.19(1) or s. 202.20(1) are all funds
20 collected and received by the department pursuant to a
21 specific levy authorized by such sections ~~section~~, including
22 any interest and penalties attributable to the tax levy.

23 (c)1. Except as otherwise provided in this paragraph,
24 proceeds of the taxes levied pursuant to s. 202.19, less
25 amounts deducted for costs of administration in accordance
26 with paragraph (b), shall be distributed monthly to the
27 appropriate jurisdictions. The proceeds of taxes imposed
28 pursuant to s. 202.19(5) shall be distributed in the same
29 manner as discretionary surtaxes are distributed, in
30 accordance with ss. 212.054 and 212.055.

31

1 2. The department shall make any adjustments to the
2 distributions pursuant to this paragraph which are necessary
3 to reflect the proper amounts due to individual jurisdictions.
4 In the event that the department adjusts amounts due to
5 reflect a correction in the situsing of a customer, such
6 adjustment shall be limited to the amount of tax actually
7 collected from such customer by the dealer of communication
8 services.

9 Section 9. Effective with respect to communications
10 services reflected on bills dated on or after October 1, 2001,
11 section 202.19, Florida Statutes, is amended to read:

12 202.19 Authorization to impose local communications
13 services tax.--

14 (1) The governing authority of each county and
15 municipality may, by ordinance, levy a discretionary
16 communications services tax.

17 (2)(a) Charter counties and municipalities may levy
18 the tax authorized by subsection (1) at a rate of up to 5.1
19 percent.

20 (b) Noncharter counties may levy the tax authorized by
21 subsection (1) at a rate of up to 1.6 percent.

22 (c) The maximum rates authorized by paragraphs (a) and
23 (b) do not include the add-ons of up to 0.12 percent for
24 municipalities and charter counties or of up to 0.24 percent
25 for noncharter counties authorized pursuant to s. 337.401, nor
26 do they supercede conversion or emergency rates authorized by
27 s. 202.20 which are in excess of these maximum rates.~~The rate~~
28 ~~of such tax shall be as follows:~~

29 ~~(a) For municipalities and charter counties, the rate~~
30 ~~shall be up to the maximum rate determined for municipalities~~
31 ~~and charter counties in accordance with s. 202.20(2).~~

1 ~~(b) For all other counties, the rate shall be up to~~
2 ~~the maximum rate determined for other counties in accordance~~
3 ~~with s. 202.20(2).~~

4
5 ~~The rate imposed by any municipality or county shall be~~
6 ~~expressed in increments of one-tenth of a percent and rounded~~
7 ~~up to the nearest one-tenth percent.~~

8 ~~(3)(a) The maximum rates established under subsection~~
9 ~~(2) reflect the rates for communications services taxes~~
10 ~~imposed under this chapter which are necessary for each~~
11 ~~municipality or county to raise the maximum amount of revenues~~
12 ~~which it was authorized to raise prior to July 1, 2000,~~
13 ~~through the imposition of taxes, charges, and fees, but that~~
14 ~~it is prohibited from imposing under s. 202.24, other than the~~
15 ~~discretionary surtax authorized under s. 212.055. It is the~~
16 ~~legislative intent that the maximum rates for charter counties~~
17 ~~be calculated by treating them as having had the same~~
18 ~~authority as municipalities to impose franchise fees on~~
19 ~~recurring local telecommunication service revenues prior to~~
20 ~~July 1, 2000. However, the Legislature recognizes that the~~
21 ~~authority of charter counties to impose such fees is in~~
22 ~~dispute, and the treatment provided in this section is not an~~
23 ~~expression of legislative intent that charter counties~~
24 ~~actually do or do not possess such authority.~~

25 (a)~~(b)~~ The tax authorized under this section includes
26 any fee or other consideration to which the municipality or
27 county is otherwise entitled for granting permission to
28 dealers of communications services, including, but not limited
29 to, or providers of cable television services, as authorized
30 in 47 U.S.C. s. 542, to use or occupy its roads or
31 rights-of-way for the placement, construction, and maintenance

1 of poles, wires, and other fixtures used in the provision of
2 communications services.

3 ~~(b)(c)~~ This subsection does not supersede or impair
4 the right, if any, of a municipality or county to require the
5 payment of consideration or to require the payment of
6 regulatory fees or assessments by persons using or occupying
7 its roads or rights-of-way in a capacity other than that of a
8 dealer of communications services.

9 (4)(a)1. Except as otherwise provided in this section,
10 the tax imposed by any municipality shall be on all
11 communications services subject to tax under s. 202.12 which:

12 ~~a.1.~~ Originate or terminate in this state; and

13 ~~b.2.~~ Are charged to a service address in the
14 municipality.

15 2. With respect to private communications services,
16 the tax shall be on the sales price of such services provided
17 within the municipality. In determining the sales price of
18 private communications services subject to tax, the
19 communications service provider shall be entitled to use any
20 method that reasonably allocates the total charges among the
21 state and local taxing jurisdictions in which channel
22 termination points are located. An allocation method is deemed
23 to be reasonable for purposes of this subparagraph if the
24 communications service provider regularly used such method for
25 Florida tax purposes prior to December 31, 2000. If a
26 communications service provider uses a reasonable allocation
27 method, such provider shall be held harmless from any
28 liability for additional tax, interest, or penalty based on a
29 different allocation method.

30 (b)1. Except as otherwise provided in this section,
31 the tax imposed by any county under subsection (1) shall be on

1 all communications services subject to tax under s. 202.12
2 which:

3 a.1. Originate or terminate in this state; and

4 b.2. Are charged to a service address in the
5 unincorporated area of the county.

6 2. With respect to private communications services,
7 the tax shall be on the sales price of such services provided
8 within the unincorporated area of the county. In determining
9 the amount of charges for private communications services
10 subject to tax, the communications service provider shall be
11 entitled to use any method that reasonably allocates the total
12 charges among the state and local taxing jurisdictions in
13 which channel termination points are located. An allocation
14 method is deemed to be reasonable for purposes of this
15 subparagraph if the communications service provider regularly
16 used such method for Florida tax purposes prior to December
17 31, 2000. If a communications service provider uses a
18 reasonable allocation method, such provider shall be held
19 harmless from any liability for additional tax, interest, or
20 penalty based on a different allocation method.

21 (5) In addition to the communications services taxes
22 authorized by subsection (1), a discretionary sales surtax
23 that a county or school board has levied under s. 212.055 is
24 imposed as a local communications services tax under this
25 section, and the rate shall be determined in accordance with
26 s. 202.20(3)~~(5)~~.

27 (a) Except as otherwise provided in this subsection,
28 each such tax rate shall be applied, in addition to the other
29 tax rates applied under this chapter, to communications
30 services subject to tax under s. 202.12 which:

31 1.~~(a)~~ Originate or terminate in this state; and

1 2.~~(b)~~ Are charged to a service address in the county.
2 (b) With respect to private communications services,
3 the tax shall be on the sales price of such services provided
4 within the county. In determining the sales price of private
5 communications services subject to tax, the communications
6 service provider shall be entitled to use any method that
7 reasonably allocates the total charges among the state and
8 local taxing jurisdictions in which channel termination points
9 are located. An allocation method is deemed to be reasonable
10 for purposes of this paragraph if the communications service
11 provider regularly used such method for Florida tax purposes
12 prior to December 31, 2000. If a communications service
13 provider uses a reasonable allocation method, such provider
14 shall be held harmless from any liability for additional tax,
15 interest, or penalty based on a different allocation method.

16 (6) Notwithstanding any other provision of this
17 section, a tax imposed under this section does not apply to
18 any direct-to-home satellite service.

19 (7) Any tax imposed by a municipality, school board,
20 or county under this section also applies to the actual cost
21 of operating a substitute communications system, to be paid in
22 accordance with s. 202.15. This subsection does not apply to
23 the use by any provider of its own communications system to
24 conduct a business of providing communications services or to
25 the use of any communications system operated by a county, a
26 municipality, the state, or any political subdivision of the
27 state.

28 (8) Notwithstanding any law to the contrary, a tax
29 imposed under this section shall not exceed \$25,000 per
30 calendar year on communications services charges billed to a
31 service address located in a municipality or county imposing a

1 | local communications services tax for interstate
2 | communications services that originate outside this state and
3 | terminate within this state. This subsection applies only to
4 | holders of a direct-pay permit issued under s. 202.12(3)~~this~~
5 | ~~subsection.~~ A person who does not qualify for a direct-pay
6 | permit under s. 202.12(3) does not qualify for a direct-pay
7 | permit under this subsection. A refund may not be given for
8 | taxes paid before receiving a direct-pay permit. Upon
9 | application, the department shall identify the service
10 | addresses qualifying for the limitation provided by this
11 | subsection on the direct-pay permit issued under s. 202.12(3)
12 | and authorize ~~may issue a direct-pay permit to the purchaser~~
13 | ~~of communications services authorizing~~ such purchaser to pay
14 | the local communications tax on such interstate services
15 | directly to the department if the application indicates that
16 | the majority of such services used by such person and billed
17 | to a service address are for communications originating
18 | outside of this state and terminating in this state. The
19 | direct-pay permit shall also indicate the counties or
20 | municipalities to which it applies. Any dealer of
21 | communications services furnishing communications services to
22 | the holder of a valid direct-pay permit is relieved of the
23 | obligation to collect and remit the tax on such services. Tax
24 | payments and returns pursuant to a direct-pay permit shall be
25 | monthly. As used in this subsection, "person" means a single
26 | legal entity and does not mean a group or combination of
27 | affiliated entities or entities controlled by one person or
28 | group of persons.

29 | (9) ~~A municipality or county that imposes a tax under~~
30 | ~~subsection (1) may use~~ The revenues raised by any such tax
31 | imposed under subsection (1) or s. 202.20(1) may be used by a

1 municipality or county for any public purpose, including, but
2 not limited to, pledging such revenues for the repayment of
3 current or future bonded indebtedness. Revenues raised by a
4 tax imposed under subsection (5) shall be used for the same
5 purposes as the underlying discretionary sales surtax imposed
6 by the county or school board under s. 212.055.

7 (10) Notwithstanding any provision of law to the
8 contrary, the exemption set forth in s. 202.125(1) shall not
9 apply to a tax imposed by a municipality, school board, or
10 county pursuant to subsection (4) or subsection (5).

11 (11) To the extent that a provider of communications
12 services is required to pay to a local taxing jurisdiction a
13 tax, charge, or other fee under any franchise agreement or
14 ordinance with respect to the services or revenues that are
15 also subject to the tax imposed by this section, such provider
16 is entitled to a credit against the amount payable to the
17 state pursuant to this section in the amount of such tax,
18 charge, or fee with respect to such services or revenues. The
19 amount of such credit shall be deducted from the amount that
20 such local taxing jurisdiction is entitled to receive under s.
21 202.18(3).

22 Section 10. Effective January 1, 2004, subsections (4)
23 and (5) of section 202.19, Florida Statutes, as amended by
24 this act, are amended to read:

25 202.19 Authorization to impose local communications
26 services tax.--

27 (4)(a)1. Except as otherwise provided in this section,
28 the tax imposed by any municipality shall be on all
29 communications services subject to tax under s. 202.12 which:

30 a. Originate or terminate in this state; and

31

1 b. Are charged to a service address in the
2 municipality.

3 2. With respect to private communications services,
4 the tax shall be on the sales price of such services provided
5 within the municipality, which shall be determined in
6 accordance with the following provisions:-

7 a. Any charge with respect to a channel termination
8 point located within such municipality;

9 b. Any charge for the use of a channel between two
10 channel termination points located in such municipality; and

11 c. Where channel termination points are located both
12 within and outside of the municipality:

13 (I) If any segment between two such channel
14 termination points is separately billed, 50 percent of such
15 charge; and

16 (II) If any segment of the circuit is not separately
17 billed, an amount equal to the total charge for such circuit
18 multiplied by a fraction, the numerator of which is the number
19 of channel termination points within such municipality and the
20 denominator of which is the total number of channel

21 termination points of the circuit.~~In determining the sales~~
22 ~~price of private communications services subject to tax, the~~
23 ~~communications service provider shall be entitled to use any~~
24 ~~method that reasonably allocates the total charges among the~~
25 ~~state and local taxing jurisdictions in which channel~~
26 ~~termination points are located. An allocation method is deemed~~
27 ~~to be reasonable for purposes of this subparagraph if the~~
28 ~~communications service provider regularly used such method for~~
29 ~~Florida tax purposes prior to December 31, 2000. If a~~
30 ~~communications service provider uses a reasonable allocation~~
31 ~~method, such provider shall be held harmless from any~~

1 ~~liability for additional tax, interest, or penalty based on a~~
2 ~~different allocation method.~~

3 (b)1. Except as otherwise provided in this section,
4 the tax imposed by any county under subsection (1) shall be on
5 all communications services subject to tax under s. 202.12
6 which:

7 a. Originate or terminate in this state; and

8 b. Are charged to a service address in the
9 unincorporated area of the county.

10 2. With respect to private communications services,
11 the tax shall be on the sales price of such services provided
12 within the unincorporated area of the county, which shall be
13 determined in accordance with the following provisions:-

14 a. Any charge with respect to a channel termination
15 point located within the unincorporated area of such county;

16 b. Any charge for the use of a channel between two
17 channel termination points located in the unincorporated area
18 of such county; and

19 c. Where channel termination points are located both
20 within and outside of the unincorporated area of such county:

21 (I) If any segment between two such channel
22 termination points is separately billed, 50 percent of such
23 charge; and

24 (II) If any segment of the circuit is not separately
25 billed, an amount equal to the total charge for such circuit
26 multiplied by a fraction, the numerator of which is the number
27 of channel termination points within the unincorporated area
28 of such county and the denominator of which is the total
29 number of channel termination points of the circuit.~~in~~

30 ~~determining the amount of charges for private communications~~
31 ~~services subject to tax, the communications service provider~~

1 ~~shall be entitled to use any method that reasonably allocates~~
2 ~~the total charges among the state and local taxing~~
3 ~~jurisdictions in which channel termination points are located.~~
4 ~~An allocation method is deemed to be reasonable for purposes~~
5 ~~of this subparagraph if the communications service provider~~
6 ~~regularly used such method for Florida tax purposes prior to~~
7 ~~December 31, 2000. If a communications service provider uses a~~
8 ~~reasonable allocation method, such provider shall be held~~
9 ~~harmless from any liability for additional tax, interest, or~~
10 ~~penalty based on a different allocation method.~~

11 (5) In addition to the communications services taxes
12 authorized by subsection (1), a discretionary sales surtax
13 that a county or school board has levied under s. 212.055 is
14 imposed as a local communications services tax under this
15 section, and the rate shall be determined in accordance with
16 s. 202.20(3).

17 (a) Except as otherwise provided in this subsection,
18 each such tax rate shall be applied, in addition to the other
19 tax rates applied under this chapter, to communications
20 services subject to tax under s. 202.12 which:

- 21 1. Originate or terminate in this state; and
- 22 2. Are charged to a service address in the county.

23 (b) With respect to private communications services,
24 the tax shall be on the sales price of such services provided
25 within the county, which shall be determined in accordance
26 with the following provisions:-

- 27 1. Any charge with respect to a channel termination
28 point located within such county;
- 29 2. Any charge for the use of a channel between two
30 channel termination points located in such county; and

31

1 3. Where channel termination points are located both
2 within and outside of such county:

3 a. If any segment between two such channel termination
4 points is separately billed, 50 percent of such charge; and

5 b. If any segment of the circuit is not separately
6 billed, an amount equal to the total charge for such circuit
7 multiplied by a fraction, the numerator of which is the number
8 of channel termination points within such county and the
9 denominator of which is the total number of channel
10 termination points of the circuit.

~~In determining the sales price of private communications services subject to tax, the communications service provider shall be entitled to use any method that reasonably allocates the total charges among the state and local taxing jurisdictions in which channel termination points are located. An allocation method is deemed to be reasonable for purposes of this paragraph if the communications service provider regularly used such method for Florida tax purposes prior to December 31, 2000. If a communications service provider uses a reasonable allocation method, such provider shall be held harmless from any liability for additional tax, interest, or penalty based on a different allocation method.~~

23 Section 11. Effective with respect to bills issued by
24 communications services providers after August 1, 2002,
25 subsection (12) is added to section 202.19, Florida Statutes,
26 to read:

27 202.19 Authorization to impose local communications
28 services tax.--

29 (12) Notwithstanding any other provision of this
30 section, with respect to mobile communications services, the
31 rate of a local communications services tax levied under this

1 section shall be applied to the sales price of all mobile
2 communications services deemed to be provided to a customer by
3 a home service provider pursuant to s. 117(a) of the Mobile
4 Telecommunications Sourcing Act, Pub. L. No. 106-252, if such
5 customer's service address is located within the municipality
6 levying the tax or within the unincorporated area of the
7 county levying the tax, as the case may be.

8 Section 12. Effective with respect to communications
9 services reflected on bills dated on or after October 1, 2001,
10 section 202.20, Florida Statutes, is amended to read:

11 202.20 Local communications services tax conversion
12 rates.--

13 (1)(a) For the period of October 1, 2001, through
14 September 30, 2002, there are hereby levied the following
15 local communications services tax conversion rates on taxable
16 sales as authorized by s. 202.19. The conversion rates take
17 effect without any action required by the local government.
18 The conversion rates for local governments that have not
19 chosen to levy permit fees do not include the add-ons of up to
20 0.12 percent for municipalities and charter counties or of up
21 to 0.24 percent for noncharter counties authorized pursuant to
22 s. 337.401.

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u>	<u>Conversion</u>
		<u>rates for</u>	<u>rates for</u>
		<u>local</u>	<u>local</u>
		<u>governments</u>	<u>governments</u>
		<u>that have NOT</u>	<u>that have</u>
		<u>chosen to</u>	<u>chosen to</u>
		<u>levy</u>	<u>levy</u>
		<u>permit fees</u>	<u>permit fees</u>

1				
2	<u>ALACHUA</u>	<u>Alachua</u>	<u>5.00%</u>	<u>4.88%</u>
3	<u>Alachua</u>	<u>Alachua</u>	<u>4.10%</u>	<u>3.98%</u>
4	<u>Archer</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
5	<u>Gainesville</u>	<u>Alachua</u>	<u>5.30%</u>	<u>5.18%</u>
6	<u>Hawthorne</u>	<u>Alachua</u>	<u>2.00%</u>	<u>1.88%</u>
7	<u>High Springs</u>	<u>Alachua</u>	<u>2.80%</u>	<u>2.68%</u>
8	<u>LaCrosse</u>	<u>Alachua</u>	<u>3.60%</u>	<u>3.48%</u>
9	<u>Micanopy</u>	<u>Alachua</u>	<u>2.70%</u>	<u>2.58%</u>
10	<u>Newberry</u>	<u>Alachua</u>	<u>4.60%</u>	<u>4.48%</u>
11	<u>Waldo</u>	<u>Alachua</u>	<u>1.40%</u>	<u>1.28%</u>
12	<u>BAKER</u>	<u>Baker</u>	<u>0.50%</u>	<u>0.50%</u>
13	<u>Glen Saint</u>			
14	<u>Mary</u>	<u>Baker</u>	<u>5.70%</u>	<u>5.58%</u>
15	<u>Macclenny</u>	<u>Baker</u>	<u>6.40%</u>	<u>6.28%</u>
16	<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
17	<u>Callaway</u>	<u>Bay</u>	<u>5.50%</u>	<u>5.38%</u>
18	<u>Cedar Grove</u>	<u>Bay</u>	<u>5.20%</u>	<u>5.08%</u>
19	<u>Lynn Haven</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
20	<u>Mexico Beach</u>	<u>Bay</u>	<u>3.20%</u>	<u>3.08%</u>
21	<u>Panama City</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
22	<u>Panama City</u>			
23	<u>Beach</u>	<u>Bay</u>	<u>3.80%</u>	<u>3.68%</u>
24	<u>Parker</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>Springfield</u>	<u>Bay</u>	<u>4.40%</u>	<u>4.28%</u>
26	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
27	<u>Brooker</u>	<u>Bradford</u>	<u>3.20%</u>	<u>3.08%</u>
28	<u>Hampton</u>	<u>Bradford</u>	<u>2.40%</u>	<u>2.28%</u>
29	<u>Lawtey</u>	<u>Bradford</u>	<u>1.20%</u>	<u>1.08%</u>
30	<u>Starke</u>	<u>Bradford</u>	<u>3.80%</u>	<u>3.08%</u>
31	<u>BREVARD</u>	<u>Brevard</u>	<u>1.40%</u>	<u>1.18%</u>

1	<u>Cape</u>			
2	<u>Canaveral</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
3	<u>Cocoa</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
4	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.50%</u>	<u>5.38%</u>
5	<u>Indialantic</u>	<u>Brevard</u>	<u>6.70%</u>	<u>6.58%</u>
6	<u>Indian</u>			
7	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
8	<u>Malabar</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
9	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
10	<u>Melbourne</u>			
11	<u>Beach</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
12	<u>Melbourne</u>			
13	<u>Village</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
14	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
15	<u>Palm Shores</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
16	<u>Rockledge</u>	<u>Brevard</u>	<u>4.40%</u>	<u>4.28%</u>
17	<u>Satellite</u>			
18	<u>Beach</u>	<u>Brevard</u>	<u>1.80%</u>	<u>1.68%</u>
19	<u>Titusville</u>	<u>Brevard</u>	<u>5.70%</u>	<u>5.58%</u>
20	<u>West</u>			
21	<u>Melbourne</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>
22	<u>BROWARD</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
23	<u>Coconut Creek</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
24	<u>Cooper City</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
25	<u>Coral Springs</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
26	<u>Dania</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
27	<u>Davie</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
28	<u>Deerfield</u>			
29	<u>Beach</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
30	<u>Ft.</u>			
31	<u>Lauderdale</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>

1	<u>Hallandale</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
2	<u>Hillsboro</u>			
3	<u>Beach</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
4	<u>Hollywood</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
5	<u>Lauderdale-</u>			
6	<u>by-the-Sea</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
7	<u>Lauderdale</u>			
8	<u>Lakes</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
9	<u>Lauderhill</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
10	<u>Lazy Lake</u>			
11	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
12	<u>Lighthouse</u>			
13	<u>Point</u>	<u>Broward</u>	<u>6.60%</u>	<u>6.48%</u>
14	<u>Margate</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
15	<u>Miramar</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
16	<u>North</u>			
17	<u>Lauderdale</u>	<u>Broward</u>	<u>3.80%</u>	<u>3.68%</u>
18	<u>Oakland Park</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
19	<u>Parkland</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
20	<u>Pembroke Park</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
21	<u>Pembroke</u>			
22	<u>Pines</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
23	<u>Plantation</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
25	<u>Sea Ranch</u>			
26	<u>Lakes</u>	<u>Broward</u>	<u>1.60%</u>	<u>1.48%</u>
27	<u>Southwest</u>			
28	<u>Ranches</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
29	<u>Sunrise</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
30	<u>Tamarac</u>	<u>Broward</u>	<u>2.50%</u>	<u>1.78%</u>
31	<u>Weston</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>

1	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.90%</u>	<u>5.78%</u>
2	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>Altha</u>	<u>Calhoun</u>	<u>4.30%</u>	<u>4.18%</u>
4	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.40%</u>	<u>1.28%</u>
5	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>2.00%</u>	<u>1.88%</u>
6	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.40%</u>	<u>5.28%</u>
7	<u>CITRUS</u>	<u>Citrus</u>	<u>2.10%</u>	<u>2.10%</u>
8	<u>Crystal River</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
9	<u>Inverness</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
10	<u>CLAY</u>	<u>Clay</u>	<u>6.30%</u>	<u>6.18%</u>
11	<u>Green Cove</u>			
12	<u>Springs</u>	<u>Clay</u>	<u>4.00%</u>	<u>3.88%</u>
13	<u>Keystone</u>			
14	<u>Heights</u>	<u>Clay</u>	<u>2.30%</u>	<u>2.18%</u>
15	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
16	<u>Penney Farms</u>	<u>Clay</u>	<u>2.00%</u>	<u>1.88%</u>
17	<u>COLLIER</u>	<u>Collier</u>	<u>2.30%</u>	<u>2.30%</u>
18	<u>Everglades</u>	<u>Collier</u>	<u>4.20%</u>	<u>3.88%</u>
19	<u>Marco Island</u>	<u>Collier</u>	<u>2.50%</u>	<u>1.98%</u>
20	<u>Naples</u>	<u>Collier</u>	<u>3.60%</u>	<u>3.48%</u>
21	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.40%</u>	<u>1.40%</u>
22	<u>Ft. White</u>	<u>Columbia</u>	<u>0.70%</u>	<u>0.58%</u>
23	<u>Lake City</u>	<u>Columbia</u>	<u>4.70%</u>	<u>4.58%</u>
24	<u>DESOTO</u>	<u>DeSoto</u>	<u>2.20%</u>	<u>2.20%</u>
25	<u>Arcadia</u>	<u>DeSoto</u>	<u>4.00%</u>	<u>3.88%</u>
26	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
27	<u>Cross City</u>	<u>Dixie</u>	<u>2.70%</u>	<u>2.58%</u>
28	<u>Horseshoe</u>			
29	<u>Beach</u>	<u>Dixie</u>	<u>6.70%</u>	<u>6.58%</u>
30	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.80%</u>	<u>4.68%</u>
31	<u>Atlantic</u>			

1	<u>Beach</u>	<u>Duval</u>	<u>6.40%</u>	<u>6.28%</u>
2	<u>Baldwin</u>	<u>Duval</u>	<u>6.60%</u>	<u>6.48%</u>
3	<u>Jacksonville</u>			
4	<u>Beach</u>	<u>Duval</u>	<u>5.00%</u>	<u>4.78%</u>
5	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.30%</u>	<u>4.18%</u>
6	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.70%</u>	<u>1.70%</u>
7	<u>Century</u>	<u>Escambia</u>	<u>2.30%</u>	<u>2.18%</u>
8	<u>Pensacola</u>	<u>Escambia</u>	<u>5.50%</u>	<u>5.28%</u>
9	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.70%</u>	<u>0.70%</u>
10	<u>Beverly Beach</u>	<u>Flagler</u>	<u>2.00%</u>	<u>1.88%</u>
11	<u>Bunnell</u>	<u>Flagler</u>	<u>2.70%</u>	<u>2.58%</u>
12	<u>Flagler Beach</u>	<u>Flagler &</u>		
13		<u>Volusia</u>	<u>5.40%</u>	<u>5.28%</u>
14	<u>Marineland</u>	<u>Flagler &</u>		
15		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
16	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.40%</u>	<u>1.28%</u>
17	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
18	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.90%</u>	<u>3.78%</u>
19	<u>Carrabelle</u>	<u>Franklin</u>	<u>6.20%</u>	<u>6.08%</u>
20	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.30%</u>	<u>0.30%</u>
21	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
22	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
23	<u>Gretna</u>	<u>Gadsden</u>	<u>4.20%</u>	<u>4.08%</u>
24	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
25	<u>Midway</u>	<u>Gadsden</u>	<u>4.00%</u>	<u>3.88%</u>
26	<u>Quincy</u>	<u>Gadsden</u>	<u>1.20%</u>	<u>1.08%</u>
27	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
28	<u>Bell</u>	<u>Gilchrist</u>	<u>4.80%</u>	<u>4.68%</u>
29	<u>Fanning</u>	<u>Gilchrist &</u>		
30	<u>Springs</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
31	<u>Trenton</u>	<u>Gilchrist</u>	<u>4.20%</u>	<u>4.08%</u>

1	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
2	<u>Moore Haven</u>	<u>Glades</u>	<u>1.30%</u>	<u>1.18%</u>
3	<u>GULF</u>	<u>Gulf</u>	<u>0.40%</u>	<u>0.40%</u>
4	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
5	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
6	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
7	<u>Jasper</u>	<u>Hamilton</u>	<u>5.20%</u>	<u>4.98%</u>
8	<u>Jennings</u>	<u>Hamilton</u>	<u>1.60%</u>	<u>1.48%</u>
9	<u>White Springs</u>	<u>Hamilton</u>	<u>5.40%</u>	<u>5.28%</u>
10	<u>HARDEE</u>	<u>Hardee</u>	<u>1.20%</u>	<u>1.20%</u>
11	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.40%</u>	<u>3.28%</u>
12	<u>Wauchula</u>	<u>Hardee</u>	<u>5.40%</u>	<u>5.28%</u>
13	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.40%</u>	<u>2.28%</u>
14	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
15	<u>Clewiston</u>	<u>Hendry</u>	<u>3.50%</u>	<u>3.38%</u>
16	<u>La Belle</u>	<u>Hendry</u>	<u>4.40%</u>	<u>4.28%</u>
17	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.50%</u>	<u>1.50%</u>
18	<u>Brooksville</u>	<u>Hernando</u>	<u>1.00%</u>	<u>0.88%</u>
19	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
20	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.20%</u>	<u>1.20%</u>
21	<u>Avon Park</u>	<u>Highlands</u>	<u>4.70%</u>	<u>4.58%</u>
22	<u>Lake Placid</u>	<u>Highlands</u>	<u>1.00%</u>	<u>0.88%</u>
23	<u>Sebring</u>	<u>Highlands</u>	<u>1.20%</u>	<u>0.88%</u>
24	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.20%</u>	<u>2.08%</u>
25	<u>Plant City</u>	<u>Hillsborough</u>	<u>6.10%</u>	<u>5.98%</u>
26	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.50%</u>	<u>5.28%</u>
27	<u>Temple</u>			
28	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.80%</u>	<u>5.68%</u>
29	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
30	<u>Bonifay</u>	<u>Holmes</u>	<u>6.20%</u>	<u>6.08%</u>
31	<u>Esto</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>

1	<u>Noma</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.08%</u>
2	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.90%</u>	<u>2.78%</u>
3	<u>Westville</u>	<u>Holmes</u>	<u>1.00%</u>	<u>0.88%</u>
4	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.50%</u>	<u>1.50%</u>
5	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.40%</u>	<u>4.28%</u>
6	<u>Indian River</u>			
7	<u>Shores</u>	<u>Indian River</u>	<u>3.00%</u>	<u>2.88%</u>
8	<u>Orchid</u>	<u>Indian River</u>	<u>2.30%</u>	<u>2.18%</u>
9	<u>Sebastian</u>	<u>Indian River</u>	<u>3.50%</u>	<u>3.38%</u>
10	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.40%</u>	<u>5.28%</u>
11	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
12	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
13	<u>Bascom</u>	<u>Jackson</u>	<u>1.30%</u>	<u>1.18%</u>
14	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
15	<u>Cottdale</u>	<u>Jackson</u>	<u>4.70%</u>	<u>4.58%</u>
16	<u>Graceville</u>	<u>Jackson</u>	<u>4.80%</u>	<u>4.68%</u>
17	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
18	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
19	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
20	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
21	<u>Marianna</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
22	<u>Sneads</u>	<u>Jackson</u>	<u>3.60%</u>	<u>3.48%</u>
23	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>1.00%</u>	<u>1.00%</u>
24	<u>Monticello</u>	<u>Jefferson</u>	<u>4.90%</u>	<u>4.78%</u>
25	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>Mayo</u>	<u>Lafayette</u>	<u>2.10%</u>	<u>1.98%</u>
27	<u>LAKE</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.90%</u>
28	<u>Astatula</u>	<u>Lake</u>	<u>4.80%</u>	<u>4.68%</u>
29	<u>Clermont</u>	<u>Lake</u>	<u>5.00%</u>	<u>4.88%</u>
30	<u>Eustis</u>	<u>Lake</u>	<u>5.50%</u>	<u>5.38%</u>
31	<u>Fruitland</u>			

1	<u>Park</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
2	<u>Groveland</u>	<u>Lake</u>	<u>5.30%</u>	<u>5.18%</u>
3	<u>Howey-in-</u>			
4	<u>the-Hills</u>	<u>Lake</u>	<u>3.60%</u>	<u>3.48%</u>
5	<u>Lady Lake</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.38%</u>
6	<u>Leesburg</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
7	<u>Mascotte</u>	<u>Lake</u>	<u>4.20%</u>	<u>4.08%</u>
8	<u>Minneola</u>	<u>Lake</u>	<u>3.50%</u>	<u>3.38%</u>
9	<u>Montverde</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.78%</u>
10	<u>Mount Dora</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.28%</u>
11	<u>Tavares</u>	<u>Lake</u>	<u>5.60%</u>	<u>5.48%</u>
12	<u>Umatilla</u>	<u>Lake</u>	<u>3.40%</u>	<u>3.28%</u>
13	<u>LEE</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
14	<u>Bonita</u>			
15	<u>Springs</u>	<u>Lee</u>	<u>1.90%</u>	<u>1.78%</u>
16	<u>Cape Coral</u>	<u>Lee</u>	<u>1.60%</u>	<u>1.48%</u>
17	<u>Ft. Myers</u>	<u>Lee</u>	<u>5.10%</u>	<u>4.98%</u>
18	<u>Ft. Myers</u>			
19	<u>Beach</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
20	<u>Sanibel</u>	<u>Lee</u>	<u>2.50%</u>	<u>2.38%</u>
21	<u>LEON</u>	<u>Leon</u>	<u>1.10%</u>	<u>1.10%</u>
22	<u>Tallahassee</u>	<u>Leon</u>	<u>4.70%</u>	<u>4.58%</u>
23	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>Bronson</u>	<u>Levy</u>	<u>2.80%</u>	<u>2.68%</u>
25	<u>Cedar Key</u>	<u>Levy</u>	<u>2.30%</u>	<u>2.18%</u>
26	<u>Chiefland</u>	<u>Levy</u>	<u>2.90%</u>	<u>2.78%</u>
27	<u>Inglis</u>	<u>Levy</u>	<u>3.80%</u>	<u>3.68%</u>
28	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
29	<u>Williston</u>	<u>Levy</u>	<u>1.80%</u>	<u>1.68%</u>
30	<u>Yankeetown</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
31	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>

1	<u>Bristol</u>	<u>Liberty</u>	<u>3.10%</u>	<u>2.98%</u>
2	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
3	<u>Greenville</u>	<u>Madison</u>	<u>2.30%</u>	<u>2.18%</u>
4	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
5	<u>Madison</u>	<u>Madison</u>	<u>5.30%</u>	<u>4.88%</u>
6	<u>MANATEE</u>	<u>Manatee</u>	<u>0.80%</u>	<u>0.80%</u>
7	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.50%</u>	<u>1.38%</u>
8	<u>Bradenton</u>	<u>Manatee</u>	<u>5.90%</u>	<u>5.78%</u>
9	<u>Bradenton</u>			
10	<u>Beach</u>	<u>Manatee</u>	<u>6.00%</u>	<u>5.88%</u>
11	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.80%</u>	<u>3.68%</u>
12	<u>Palmetto</u>	<u>Manatee</u>	<u>5.80%</u>	<u>5.68%</u>
13	<u>Longboat Key</u>	<u>Manatee &</u>		
14		<u>Sarasota</u>	<u>3.50%</u>	<u>3.38%</u>
15	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
16	<u>Belleview</u>	<u>Marion</u>	<u>1.00%</u>	<u>0.88%</u>
17	<u>Dunnellon</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
18	<u>McIntosh</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
19	<u>Ocala</u>	<u>Marion</u>	<u>5.20%</u>	<u>5.08%</u>
20	<u>Reddick</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
21	<u>MARTIN</u>	<u>Martin</u>	<u>1.50%</u>	<u>1.50%</u>
22	<u>Jupiter</u>			
23	<u>Island</u>	<u>Martin</u>	<u>0.70%</u>	<u>0.58%</u>
24	<u>Ocean Breeze</u>			
25	<u>Park</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
26	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
27	<u>Stuart</u>	<u>Martin</u>	<u>5.20%</u>	<u>5.08%</u>
28	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.78%</u>
29	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
30	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
31	<u>Bay Harbor</u>			

1	<u>Islands</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
2	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
3	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
4	<u>El Portal</u>	<u>Miami-Dade</u>	<u>6.00%</u>	<u>5.88%</u>
5	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.80%</u>	<u>5.68%</u>
6	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.10%</u>	<u>1.98%</u>
7	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
8	<u>Hialeah</u>			
9	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
10	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.70%</u>	<u>5.58%</u>
11	<u>Indian Creek</u>			
12	<u>Village</u>	<u>Miami-Dade</u>	<u>0.80%</u>	<u>0.68%</u>
13	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
14	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
15	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.70%</u>	<u>6.58%</u>
16	<u>Miami</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
17	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
18	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
19	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.20%</u>	<u>3.08%</u>
20	<u>North Bay</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
21	<u>North Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
22	<u>North Miami</u>			
23	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
24	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>4.00%</u>	<u>3.88%</u>
25	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.90%</u>	<u>5.78%</u>
26	<u>South Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
27	<u>Sunny Isles</u>			
28	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.50%</u>	<u>5.38%</u>
29	<u>Surfside</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
30	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
31	<u>Virginia</u>			

1	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
2	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
3	<u>MONROE</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.50%</u>
4	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
5	<u>Key Colony</u>			
6	<u>Beach</u>	<u>Monroe</u>	<u>2.60%</u>	<u>2.48%</u>
7	<u>Key West</u>	<u>Monroe</u>	<u>1.60%</u>	<u>1.48%</u>
8	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
9	<u>Marathon</u>	<u>Monroe</u>	<u>2.10%</u>	<u>1.68%</u>
10	<u>NASSAU</u>	<u>Nassau</u>	<u>0.80%</u>	<u>0.80%</u>
11	<u>Callahan</u>	<u>Nassau</u>	<u>4.90%</u>	<u>4.78%</u>
12	<u>Fernandina</u>			
13	<u>Beach</u>	<u>Nassau</u>	<u>5.40%</u>	<u>5.28%</u>
14	<u>Hilliard</u>	<u>Nassau</u>	<u>3.40%</u>	<u>3.28%</u>
15	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.70%</u>	<u>0.70%</u>
16	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
17	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.70%</u>	<u>3.58%</u>
18	<u>Destin</u>	<u>Okaloosa</u>	<u>2.10%</u>	<u>1.98%</u>
19	<u>Ft. Walton</u>			
20	<u>Beach</u>	<u>Okaloosa</u>	<u>5.90%</u>	<u>5.78%</u>
21	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>3.00%</u>	<u>2.88%</u>
22	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>5.30%</u>	<u>5.18%</u>
23	<u>Niceville</u>	<u>Okaloosa</u>	<u>6.00%</u>	<u>5.88%</u>
24	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
25	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>4.10%</u>	<u>3.98%</u>
26	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.90%</u>	<u>0.90%</u>
27	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.80%</u>	<u>4.68%</u>
28	<u>ORANGE</u>	<u>Orange</u>	<u>5.20%</u>	<u>4.98%</u>
29	<u>Apopka</u>	<u>Orange</u>	<u>6.50%</u>	<u>6.38%</u>
30	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
31	<u>Belle Isle</u>	<u>Orange</u>	<u>1.80%</u>	<u>1.68%</u>

1	<u>Eatonville</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
2	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
3	<u>Lake Buena</u>			
4	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>Maitland</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.38%</u>
6	<u>Oakland</u>	<u>Orange</u>	<u>5.40%</u>	<u>5.28%</u>
7	<u>Ocoee</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.68%</u>
8	<u>Orlando</u>	<u>Orange</u>	<u>4.40%</u>	<u>4.28%</u>
9	<u>Windermere</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
10	<u>Winter Garden</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
11	<u>Winter Park</u>	<u>Orange</u>	<u>6.10%</u>	<u>5.98%</u>
12	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.28%</u>
13	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.38%</u>
15	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
16	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
17	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
18	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
19	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
20	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.20%</u>	<u>0.28%</u>
21	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.40%</u>	<u>2.28%</u>
22	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
23	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
24	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
25	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.70%</u>	<u>0.58%</u>
26	<u>Greenacres</u>			
27	<u>City</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
28	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
29	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.28%</u>
30	<u>Highland</u>			
31	<u>Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>

1	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>6.30%</u>	<u>6.18%</u>
2	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
3	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.30%</u>	<u>4.18%</u>
4	<u>Jupiter</u>			
5	<u>Inlet Colony</u>	<u>Palm Beach</u>	<u>2.10%</u>	<u>1.98%</u>
6	<u>Lake Clarke</u>			
7	<u>Shores</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
8	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
9	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
10	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
11	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.80%</u>	<u>1.68%</u>
12	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.90%</u>	<u>5.78%</u>
13	<u>North Palm</u>			
14	<u>Beach</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.28%</u>
15	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
16	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
17	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
18	<u>Palm Beach</u>			
19	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
20	<u>Palm Beach</u>			
21	<u>Shores</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
22	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
23	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
24	<u>Royal Palm</u>			
25	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
26	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
27	<u>South Palm</u>			
28	<u>Beach</u>	<u>Palm Beach</u>	<u>6.00%</u>	<u>5.88%</u>
29	<u>Tequesta</u>			
30	<u>Village</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
31	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>

1	<u>West Palm</u>			
2	<u>Beach</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
3	<u>PASCO</u>	<u>Pasco</u>	<u>1.60%</u>	<u>1.60%</u>
4	<u>Dade City</u>	<u>Pasco</u>	<u>5.30%</u>	<u>5.18%</u>
5	<u>New Port</u>			
6	<u>Richey</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
7	<u>Port Richey</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
8	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.10%</u>	<u>0.98%</u>
9	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
10	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
11	<u>PINELLAS</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
12	<u>Belleair</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
13	<u>Belleair</u>			
14	<u>Beach</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
15	<u>Belleair</u>			
16	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.10%</u>	<u>1.98%</u>
17	<u>Belleair</u>			
18	<u>Shore</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
19	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
21	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
22	<u>Indian Rocks</u>			
23	<u>Beach</u>	<u>Pinellas</u>	<u>2.50%</u>	<u>2.38%</u>
24	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.80%</u>	<u>2.68%</u>
25	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.40%</u>	<u>1.28%</u>
26	<u>Largo</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
27	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
28	<u>North</u>			
29	<u>Redington</u>			
30	<u>Beach</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
31	<u>Oldsmar</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>

1	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
2	<u>Redington</u>			
3	<u>Beach</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
4	<u>Redington</u>			
5	<u>Shores</u>	<u>Pinellas</u>	<u>1.20%</u>	<u>1.08%</u>
6	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.90%</u>	<u>6.38%</u>
7	<u>St. Pete</u>			
8	<u>Beach</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
9	<u>St.</u>			
10	<u>Petersburg</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
11	<u>Seminole</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
12	<u>South</u>			
13	<u>Pasadena</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
14	<u>Tarpon</u>			
15	<u>Springs</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
16	<u>Treasure</u>			
17	<u>Island</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
18	<u>POLK</u>	<u>Polk</u>	<u>2.90%</u>	<u>2.78%</u>
19	<u>Auburndale</u>	<u>Polk</u>	<u>4.60%</u>	<u>4.48%</u>
20	<u>Bartow</u>	<u>Polk</u>	<u>6.50%</u>	<u>5.68%</u>
21	<u>Davenport</u>	<u>Polk</u>	<u>3.70%</u>	<u>3.58%</u>
22	<u>Dundee</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.88%</u>
23	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.80%</u>	<u>5.68%</u>
24	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.60%</u>	<u>4.98%</u>
25	<u>Frostproof</u>	<u>Polk</u>	<u>5.70%</u>	<u>5.58%</u>
26	<u>Haines City</u>	<u>Polk</u>	<u>5.50%</u>	<u>5.38%</u>
27	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
28	<u>Hillcrest</u>			
29	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
30	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
31	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.90%</u>	<u>3.78%</u>

1	<u>Lake Wales</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
2	<u>Lakeland</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
3	<u>Mulberry</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
4	<u>Polk City</u>	<u>Polk</u>	<u>3.00%</u>	<u>2.88%</u>
5	<u>Winter Haven</u>	<u>Polk</u>	<u>6.70%</u>	<u>6.58%</u>
6	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.30%</u>	<u>1.30%</u>
7	<u>Crescent City</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>
8	<u>Interlachen</u>	<u>Putnam</u>	<u>1.80%</u>	<u>1.68%</u>
9	<u>Palatka</u>	<u>Putnam</u>	<u>5.40%</u>	<u>5.28%</u>
10	<u>Pomona Park</u>	<u>Putnam</u>	<u>3.10%</u>	<u>2.98%</u>
11	<u>Welaka</u>	<u>Putnam</u>	<u>2.70%</u>	<u>2.58%</u>
12	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.70%</u>	<u>1.70%</u>
13	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
14	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.40%</u>	<u>1.28%</u>
15	<u>Milton</u>	<u>Santa Rosa</u>	<u>6.20%</u>	<u>6.08%</u>
16	<u>SARASOTA</u>	<u>Sarasota</u>	<u>5.10%</u>	<u>4.98%</u>
17	<u>North Port</u>	<u>Sarasota</u>	<u>6.10%</u>	<u>5.98%</u>
18	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
19	<u>Venice</u>	<u>Sarasota</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>SEMINOLE</u>	<u>Seminole</u>	<u>3.20%</u>	<u>2.98%</u>
21	<u>Altamonte</u>			
22	<u>Springs</u>	<u>Seminole</u>	<u>5.20%</u>	<u>5.08%</u>
23	<u>Casselberry</u>	<u>Seminole</u>	<u>5.70%</u>	<u>5.58%</u>
24	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.40%</u>	<u>4.28%</u>
25	<u>Longwood</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
26	<u>Oviedo</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
27	<u>Sanford</u>	<u>Seminole</u>	<u>5.00%</u>	<u>4.88%</u>
28	<u>Winter</u>			
29	<u>Springs</u>	<u>Seminole</u>	<u>6.20%</u>	<u>6.08%</u>
30	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.30%</u>	<u>1.30%</u>
31	<u>Hastings</u>	<u>St. Johns</u>	<u>1.60%</u>	<u>1.48%</u>

1	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.80%</u>	<u>4.68%</u>
2	<u>St. Augustine</u>			
3	<u>Beach</u>	<u>St. Johns</u>	<u>4.90%</u>	<u>4.78%</u>
4	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
5	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.90%</u>	<u>4.78%</u>
6	<u>Port St.</u>			
7	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
8	<u>St. Lucie</u>			
9	<u>Village</u>	<u>St. Lucie</u>	<u>1.80%</u>	<u>1.68%</u>
10	<u>SUMTER</u>	<u>Sumter</u>	<u>0.80%</u>	<u>0.80%</u>
11	<u>Bushnell</u>	<u>Sumter</u>	<u>5.40%</u>	<u>5.28%</u>
12	<u>Center Hill</u>	<u>Sumter</u>	<u>4.70%</u>	<u>4.58%</u>
13	<u>Coleman</u>	<u>Sumter</u>	<u>4.20%</u>	<u>4.08%</u>
14	<u>Webster</u>	<u>Sumter</u>	<u>3.30%</u>	<u>3.18%</u>
15	<u>Wildwood</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
16	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.50%</u>	<u>0.50%</u>
17	<u>Branford</u>	<u>Suwannee</u>	<u>4.90%</u>	<u>4.78%</u>
18	<u>Live Oak</u>	<u>Suwannee</u>	<u>6.00%</u>	<u>5.88%</u>
19	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.20%</u>	<u>1.20%</u>
20	<u>Perry</u>	<u>Taylor</u>	<u>5.90%</u>	<u>5.78%</u>
21	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
22	<u>Lake Butler</u>	<u>Union</u>	<u>2.50%</u>	<u>2.38%</u>
23	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>Worthington</u>			
25	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>VOLUSIA</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
27	<u>Daytona Beach</u>	<u>Volusia</u>	<u>5.00%</u>	<u>4.88%</u>
28	<u>Daytona Beach</u>			
29	<u>Shores</u>	<u>Volusia</u>	<u>5.50%</u>	<u>5.38%</u>
30	<u>DeBary</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
31	<u>DeLand</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>

1	<u>Deltona</u>	<u>Volusia</u>	<u>6.60%</u>	<u>6.48%</u>
2	<u>Edgewater</u>	<u>Volusia</u>	<u>5.20%</u>	<u>5.08%</u>
3	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
4	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.20%</u>	<u>2.08%</u>
5	<u>New Smyrna</u>			
6	<u>Beach</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
7	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.80%</u>	<u>3.68%</u>
8	<u>Orange City</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
9	<u>Ormond Beach</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
10	<u>Pierson</u>	<u>Volusia</u>	<u>1.20%</u>	<u>1.08%</u>
11	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.70%</u>	<u>5.58%</u>
12	<u>Port Orange</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
13	<u>South Daytona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
14	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.90%</u>	<u>0.90%</u>
15	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
16	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.30%</u>	<u>1.18%</u>
17	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
18	<u>DeFuniak</u>			
19	<u>Springs</u>	<u>Walton</u>	<u>6.00%</u>	<u>5.88%</u>
20	<u>Freeport</u>	<u>Walton</u>	<u>1.40%</u>	<u>1.28%</u>
21	<u>Paxton</u>	<u>Walton</u>	<u>2.80%</u>	<u>2.68%</u>
22	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.30%</u>	<u>0.30%</u>
23	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
24	<u>Chipley</u>	<u>Washington</u>	<u>5.70%</u>	<u>5.58%</u>
25	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
26	<u>Vernon</u>	<u>Washington</u>	<u>5.80%</u>	<u>5.68%</u>
27	<u>Wausau</u>	<u>Washington</u>	<u>1.90%</u>	<u>1.78%</u>

28

29 This paragraph is repealed October 1, 2002.

30 (b) Beginning October 1, 2002, there are hereby levied
31 the following local communications services tax conversion

1 rates on taxable sales as authorized by s. 202.19. The
 2 conversion rates take effect without any action required by
 3 the local government. The conversion rates for local
 4 governments that have not chosen to levy permit fees do not
 5 include the add-ons of up to 0.12 percent for municipalities
 6 and charter counties or of up to 0.24 percent for noncharter
 7 counties authorized pursuant to s. 337.401.

	<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u> <u>rates for local</u> <u>governments</u> <u>that have NOT</u> <u>chosen to levy</u> <u>permit fees</u>	<u>Conversion</u> <u>rates for local</u> <u>governments</u> <u>that have</u> <u>chosen to levy</u> <u>permit fees</u>
16	<u>ALACHUA</u>	<u>Alachua</u>	<u>4.70%</u>	<u>4.58%</u>
17	<u>Alachua</u>	<u>Alachua</u>	<u>3.80%</u>	<u>3.58%</u>
18	<u>Archer</u>	<u>Alachua</u>	<u>3.10%</u>	<u>2.98%</u>
19	<u>Gainesville</u>	<u>Alachua</u>	<u>4.90%</u>	<u>4.78%</u>
20	<u>Hawthorne</u>	<u>Alachua</u>	<u>1.90%</u>	<u>1.78%</u>
21	<u>High Springs</u>	<u>Alachua</u>	<u>2.60%</u>	<u>2.48%</u>
22	<u>LaCrosse</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
23	<u>Micanopy</u>	<u>Alachua</u>	<u>2.50%</u>	<u>2.38%</u>
24	<u>Newberry</u>	<u>Alachua</u>	<u>4.20%</u>	<u>4.08%</u>
25	<u>Waldo</u>	<u>Alachua</u>	<u>1.30%</u>	<u>1.18%</u>
26	<u>BAKER</u>	<u>Baker</u>	<u>0.40%</u>	<u>0.40%</u>
27	<u>Glen Saint</u>			
28	<u>Mary</u>	<u>Baker</u>	<u>5.30%</u>	<u>5.18%</u>
29	<u>Macclenny</u>	<u>Baker</u>	<u>5.90%</u>	<u>5.78%</u>
30	<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
31	<u>Callaway</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>

1	<u>Cedar Grove</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
2	<u>Lynn Haven</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
3	<u>Mexico Beach</u>	<u>Bay</u>	<u>3.00%</u>	<u>2.88%</u>
4	<u>Panama City</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
5	<u>Panama City</u>			
6	<u>Beach</u>	<u>Bay</u>	<u>3.50%</u>	<u>3.38%</u>
7	<u>Parker</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
8	<u>Springfield</u>	<u>Bay</u>	<u>4.00%</u>	<u>3.88%</u>
9	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
10	<u>Brooker</u>	<u>Bradford</u>	<u>3.00%</u>	<u>2.88%</u>
11	<u>Hampton</u>	<u>Bradford</u>	<u>2.20%</u>	<u>2.08%</u>
12	<u>Lawtey</u>	<u>Bradford</u>	<u>1.10%</u>	<u>0.98%</u>
13	<u>Starke</u>	<u>Bradford</u>	<u>3.50%</u>	<u>2.88%</u>
14	<u>BREVARD</u>	<u>Brevard</u>	<u>1.30%</u>	<u>1.08%</u>
15	<u>Cape</u>			
16	<u>Canaveral</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
17	<u>Cocoa</u>	<u>Brevard</u>	<u>3.90%</u>	<u>3.78%</u>
18	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.10%</u>	<u>4.98%</u>
19	<u>Indialantic</u>	<u>Brevard</u>	<u>6.20%</u>	<u>6.08%</u>
20	<u>Indian</u>			
21	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.00%</u>	<u>3.88%</u>
22	<u>Malabar</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
23	<u>Melbourne</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
24	<u>Melbourne</u>			
25	<u>Beach</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
26	<u>Melbourne</u>			
27	<u>Village</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
28	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>
29	<u>Palm Shores</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
30	<u>Rockledge</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
31	<u>Satellite</u>			

1	<u>Beach</u>	<u>Brevard</u>	<u>1.70%</u>	<u>1.58%</u>
2	<u>Titusville</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
3	<u>West</u>			
4	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
5	<u>BROWARD</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
6	<u>Coconut Creek</u>	<u>Broward</u>	<u>4.70%</u>	<u>4.58%</u>
7	<u>Cooper City</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
8	<u>Coral Springs</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
9	<u>Dania</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
10	<u>Davie</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
11	<u>Deerfield</u>			
12	<u>Beach</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
13	<u>Ft.</u>			
14	<u>Lauderdale</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
15	<u>Hallandale</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
16	<u>Hillsboro</u>			
17	<u>Beach</u>	<u>Broward</u>	<u>1.20%</u>	<u>1.08%</u>
18	<u>Hollywood</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
19	<u>Lauderdale-</u>			
20	<u>by-the-Sea</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
21	<u>Lauderdale</u>			
22	<u>Lakes</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
23	<u>Lauderhill</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
24	<u>Lazy Lake</u>			
25	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
26	<u>Lighthouse</u>			
27	<u>Point</u>	<u>Broward</u>	<u>6.10%</u>	<u>5.98%</u>
28	<u>Margate</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
29	<u>Miramar</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
30	<u>North</u>			
31	<u>Lauderdale</u>	<u>Broward</u>	<u>3.50%</u>	<u>3.38%</u>

1	<u>Oakland Park</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
2	<u>Parkland</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
3	<u>Pembroke Park</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
4	<u>Pembroke</u>			
5	<u>Pines</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
6	<u>Plantation</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
7	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
8	<u>Sea Ranch</u>			
9	<u>Lakes</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
10	<u>Southwest</u>			
11	<u>Ranches</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
12	<u>Sunrise</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
13	<u>Tamarac</u>	<u>Broward</u>	<u>2.30%</u>	<u>1.58%</u>
14	<u>Weston</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
15	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
16	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
17	<u>Altha</u>	<u>Calhoun</u>	<u>4.00%</u>	<u>3.88%</u>
18	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.30%</u>	<u>1.18%</u>
19	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>1.80%</u>	<u>1.68%</u>
20	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.00%</u>	<u>4.88%</u>
21	<u>CITRUS</u>	<u>Citrus</u>	<u>2.00%</u>	<u>2.00%</u>
22	<u>Crystal River</u>	<u>Citrus</u>	<u>5.10%</u>	<u>4.98%</u>
23	<u>Inverness</u>	<u>Citrus</u>	<u>5.20%</u>	<u>5.08%</u>
24	<u>CLAY</u>	<u>Clay</u>	<u>5.80%</u>	<u>5.68%</u>
25	<u>Green Cove</u>			
26	<u>Springs</u>	<u>Clay</u>	<u>3.70%</u>	<u>3.58%</u>
27	<u>Keystone</u>			
28	<u>Heights</u>	<u>Clay</u>	<u>2.10%</u>	<u>1.98%</u>
29	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
30	<u>Penney Farms</u>	<u>Clay</u>	<u>1.90%</u>	<u>1.78%</u>
31	<u>COLLIER</u>	<u>Collier</u>	<u>2.10%</u>	<u>2.10%</u>

1	<u>Everglades</u>	<u>Collier</u>	<u>3.90%</u>	<u>3.58%</u>
2	<u>Marco Island</u>	<u>Collier</u>	<u>2.30%</u>	<u>1.78%</u>
3	<u>Naples</u>	<u>Collier</u>	<u>3.30%</u>	<u>3.18%</u>
4	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.30%</u>	<u>1.30%</u>
5	<u>Ft. White</u>	<u>Columbia</u>	<u>0.60%</u>	<u>0.48%</u>
6	<u>Lake City</u>	<u>Columbia</u>	<u>4.40%</u>	<u>4.28%</u>
7	<u>DESOTO</u>	<u>Desoto</u>	<u>2.10%</u>	<u>2.10%</u>
8	<u>Arcadia</u>	<u>Desoto</u>	<u>3.70%</u>	<u>3.58%</u>
9	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
10	<u>Cross City</u>	<u>Dixie</u>	<u>2.50%</u>	<u>2.38%</u>
11	<u>Horseshoe</u>			
12	<u>Beach</u>	<u>Dixie</u>	<u>6.20%</u>	<u>6.08%</u>
13	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.50%</u>	<u>4.38%</u>
14	<u>Atlantic</u>			
15	<u>Beach</u>	<u>Duval</u>	<u>5.90%</u>	<u>5.78%</u>
16	<u>Baldwin</u>	<u>Duval</u>	<u>6.10%</u>	<u>5.98%</u>
17	<u>Jacksonville</u>			
18	<u>Beach</u>	<u>Duval</u>	<u>4.60%</u>	<u>4.38%</u>
19	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.00%</u>	<u>3.88%</u>
20	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.60%</u>	<u>1.60%</u>
21	<u>Century</u>	<u>Escambia</u>	<u>2.10%</u>	<u>1.98%</u>
22	<u>Pensacola</u>	<u>Escambia</u>	<u>5.00%</u>	<u>4.88%</u>
23	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.60%</u>	<u>0.60%</u>
24	<u>Beverly Beach</u>	<u>Flagler</u>	<u>1.80%</u>	<u>1.68%</u>
25	<u>Bunnell</u>	<u>Flagler</u>	<u>2.50%</u>	<u>2.38%</u>
26	<u>Flagler</u>	<u>Flagler &</u>		
27	<u>Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
28	<u>Marineland</u>	<u>Flagler &</u>		
29		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
30	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.30%</u>	<u>1.18%</u>
31	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>

1	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.60%</u>	<u>3.48%</u>
2	<u>Carrabelle</u>	<u>Franklin</u>	<u>5.70%</u>	<u>5.58%</u>
3	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.20%</u>	<u>0.20%</u>
4	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.00%</u>	<u>0.88%</u>
5	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
6	<u>Gretna</u>	<u>Gadsden</u>	<u>3.90%</u>	<u>3.78%</u>
7	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
8	<u>Midway</u>	<u>Gadsden</u>	<u>3.70%</u>	<u>3.58%</u>
9	<u>Quincy</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
10	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
11	<u>Bell</u>	<u>Gilchrist</u>	<u>4.50%</u>	<u>4.38%</u>
12	<u>Fanning</u>	<u>Gilchrist &</u>		
13	<u>Springs</u>	<u>Levy</u>	<u>5.50%</u>	<u>5.38%</u>
14	<u>Trenton</u>	<u>Gilchrist</u>	<u>3.90%</u>	<u>3.78%</u>
15	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
16	<u>Moore Haven</u>	<u>Glades</u>	<u>1.20%</u>	<u>1.08%</u>
17	<u>GULF</u>	<u>Gulf</u>	<u>0.30%</u>	<u>0.30%</u>
18	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
19	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
20	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
21	<u>Jasper</u>	<u>Hamilton</u>	<u>4.80%</u>	<u>4.58%</u>
22	<u>Jennings</u>	<u>Hamilton</u>	<u>1.50%</u>	<u>1.38%</u>
23	<u>White Springs</u>	<u>Hamilton</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>HARDEE</u>	<u>Hardee</u>	<u>1.10%</u>	<u>1.10%</u>
25	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.20%</u>	<u>3.08%</u>
26	<u>Wauchula</u>	<u>Hardee</u>	<u>5.00%</u>	<u>4.88%</u>
27	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.20%</u>	<u>2.08%</u>
28	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
29	<u>Clewiston</u>	<u>Hendry</u>	<u>3.20%</u>	<u>3.08%</u>
30	<u>La Belle</u>	<u>Hendry</u>	<u>4.10%</u>	<u>3.98%</u>
31	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.40%</u>	<u>1.40%</u>

1	<u>Brooksville</u>	<u>Hernando</u>	<u>0.90%</u>	<u>0.78%</u>
2	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
3	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.10%</u>	<u>1.10%</u>
4	<u>Avon Park</u>	<u>Highlands</u>	<u>4.40%</u>	<u>4.28%</u>
5	<u>Lake Placid</u>	<u>Highlands</u>	<u>0.90%</u>	<u>0.78%</u>
6	<u>Sebring</u>	<u>Highlands</u>	<u>1.10%</u>	<u>0.78%</u>
7	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.10%</u>	<u>1.98%</u>
8	<u>Plant City</u>	<u>Hillsborough</u>	<u>5.60%</u>	<u>5.48%</u>
9	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.00%</u>	<u>4.88%</u>
10	<u>Temple</u>			
11	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.40%</u>	<u>5.28%</u>
12	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
13	<u>Bonifay</u>	<u>Holmes</u>	<u>5.70%</u>	<u>5.58%</u>
14	<u>Esto</u>	<u>Holmes</u>	<u>0.80%</u>	<u>0.68%</u>
15	<u>Noma</u>	<u>Holmes</u>	<u>0.10%</u>	<u>0.00%</u>
16	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.70%</u>	<u>2.58%</u>
17	<u>Westville</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
18	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.40%</u>	<u>1.40%</u>
19	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.10%</u>	<u>3.98%</u>
20	<u>Indian River</u>			
21	<u>Shores</u>	<u>Indian River</u>	<u>2.80%</u>	<u>2.68%</u>
22	<u>Orchid</u>	<u>Indian River</u>	<u>2.10%</u>	<u>1.98%</u>
23	<u>Sebastian</u>	<u>Indian River</u>	<u>3.30%</u>	<u>3.18%</u>
24	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.00%</u>	<u>4.88%</u>
25	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
26	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
27	<u>Bascom</u>	<u>Jackson</u>	<u>1.20%</u>	<u>1.08%</u>
28	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
29	<u>Cottdonale</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
30	<u>Graceville</u>	<u>Jackson</u>	<u>4.40%</u>	<u>4.28%</u>
31	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>

1	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
2	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
4	<u>Marianna</u>	<u>Jackson</u>	<u>4.00%</u>	<u>3.88%</u>
5	<u>Sneads</u>	<u>Jackson</u>	<u>3.30%</u>	<u>3.18%</u>
6	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>0.90%</u>	<u>0.90%</u>
7	<u>Monticello</u>	<u>Jefferson</u>	<u>4.50%</u>	<u>4.38%</u>
8	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
9	<u>Mayo</u>	<u>Lafayette</u>	<u>2.00%</u>	<u>1.88%</u>
10	<u>LAKE</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.70%</u>
11	<u>Astatula</u>	<u>Lake</u>	<u>4.40%</u>	<u>4.28%</u>
12	<u>Clermont</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
13	<u>Eustis</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
14	<u>Fruitland</u>			
15	<u>Park</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
16	<u>Groveland</u>	<u>Lake</u>	<u>4.90%</u>	<u>4.78%</u>
17	<u>Howey-in-the-</u>			
18	<u>Hills</u>	<u>Lake</u>	<u>3.30%</u>	<u>3.18%</u>
19	<u>Lady Lake</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
20	<u>Leesburg</u>	<u>Lake</u>	<u>1.30%</u>	<u>1.18%</u>
21	<u>Mascotte</u>	<u>Lake</u>	<u>3.90%</u>	<u>3.78%</u>
22	<u>Minneola</u>	<u>Lake</u>	<u>3.20%</u>	<u>3.08%</u>
23	<u>Montverde</u>	<u>Lake</u>	<u>1.80%</u>	<u>1.68%</u>
24	<u>Mount Dora</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.18%</u>
25	<u>Tavares</u>	<u>Lake</u>	<u>5.20%</u>	<u>5.08%</u>
26	<u>Umatilla</u>	<u>Lake</u>	<u>3.10%</u>	<u>2.98%</u>
27	<u>LEE</u>	<u>Lee</u>	<u>2.00%</u>	<u>1.88%</u>
28	<u>Bonita</u>			
29	<u>Springs</u>	<u>Lee</u>	<u>1.70%</u>	<u>1.58%</u>
30	<u>Cape Coral</u>	<u>Lee</u>	<u>1.50%</u>	<u>1.38%</u>
31	<u>Ft. Myers</u>	<u>Lee</u>	<u>4.70%</u>	<u>4.58%</u>

1	<u>Ft. Myers</u>			
2	<u>Beach</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
3	<u>Sanibel</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
4	<u>LEON</u>	<u>Leon</u>	<u>1.00%</u>	<u>1.00%</u>
5	<u>Tallahassee</u>	<u>Leon</u>	<u>4.40%</u>	<u>4.28%</u>
6	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
7	<u>Bronson</u>	<u>Levy</u>	<u>2.50%</u>	<u>2.38%</u>
8	<u>Cedar Key</u>	<u>Levy</u>	<u>2.10%</u>	<u>1.98%</u>
9	<u>Chiefland</u>	<u>Levy</u>	<u>2.70%</u>	<u>2.58%</u>
10	<u>Inglis</u>	<u>Levy</u>	<u>3.50%</u>	<u>3.38%</u>
11	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
12	<u>Williston</u>	<u>Levy</u>	<u>1.60%</u>	<u>1.48%</u>
13	<u>Yankeetown</u>	<u>Levy</u>	<u>5.60%</u>	<u>5.48%</u>
14	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
15	<u>Bristol</u>	<u>Liberty</u>	<u>2.90%</u>	<u>2.78%</u>
16	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
17	<u>Greenville</u>	<u>Madison</u>	<u>2.10%</u>	<u>1.98%</u>
18	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
19	<u>Madison</u>	<u>Madison</u>	<u>4.90%</u>	<u>4.48%</u>
20	<u>MANATEE</u>	<u>Manatee</u>	<u>0.70%</u>	<u>0.70%</u>
21	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.40%</u>	<u>1.28%</u>
22	<u>Bradenton</u>	<u>Manatee</u>	<u>5.40%</u>	<u>5.28%</u>
23	<u>Bradenton</u>			
24	<u>Beach</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
25	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.50%</u>	<u>3.38%</u>
26	<u>Palmetto</u>	<u>Manatee</u>	<u>5.30%</u>	<u>5.18%</u>
27	<u>Longboat Key</u>	<u>Manatee &</u>		
28		<u>Sarasota</u>	<u>3.20%</u>	<u>3.08%</u>
29	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
30	<u>Bellview</u>	<u>Marion</u>	<u>0.90%</u>	<u>0.78%</u>
31	<u>Dunnellon</u>	<u>Marion</u>	<u>4.50%</u>	<u>4.38%</u>

1	<u>McIntosh</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
2	<u>Ocala</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
3	<u>Reddick</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
4	<u>MARTIN</u>	<u>Martin</u>	<u>1.30%</u>	<u>1.30%</u>
5	<u>Jupiter</u>			
6	<u>Island</u>	<u>Martin</u>	<u>0.60%</u>	<u>0.48%</u>
7	<u>Ocean Breeze</u>			
8	<u>Park</u>	<u>Martin</u>	<u>2.20%</u>	<u>2.08%</u>
9	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.30%</u>	<u>2.18%</u>
10	<u>Stuart</u>	<u>Martin</u>	<u>4.80%</u>	<u>4.68%</u>
11	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.48%</u>
12	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
13	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78</u>
14	<u>Bay Harbor</u>			
15	<u>Islands</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
16	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
17	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.10%</u>	<u>3.98%</u>
18	<u>El Portal</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
19	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
20	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.00%</u>	<u>1.88%</u>
21	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
22	<u>Hialeah</u>			
23	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
24	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
25	<u>Indian Creek</u>			
26	<u>Village</u>	<u>Miami-Dade</u>	<u>0.70%</u>	<u>0.58%</u>
27	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
28	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
29	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
30	<u>Miami</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
31	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>

1	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
2	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.00%</u>	<u>2.88%</u>
3	<u>North Bay</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78%</u>
4	<u>North Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
5	<u>North Miami</u>			
6	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
7	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>3.70%</u>	<u>3.58%</u>
8	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
9	<u>South Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>Sunny Isles</u>			
11	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
12	<u>Surfside</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
13	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
14	<u>Virginia</u>			
15	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
16	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
17	<u>MONROE</u>	<u>Monroe</u>	<u>1.40%</u>	<u>1.40%</u>
18	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
19	<u>Key Colony</u>			
20	<u>Beach</u>	<u>Monroe</u>	<u>2.40%</u>	<u>2.28%</u>
21	<u>Key West</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.38%</u>
22	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
23	<u>Marathon</u>	<u>Monroe</u>	<u>1.90%</u>	<u>1.58%</u>
24	<u>NASSAU</u>	<u>Nassau</u>	<u>0.70%</u>	<u>0.70%</u>
25	<u>Callahan</u>	<u>Nassau</u>	<u>4.50%</u>	<u>4.38%</u>
26	<u>Fernandina</u>			
27	<u>Beach</u>	<u>Nassau</u>	<u>5.00%</u>	<u>4.88%</u>
28	<u>Hilliard</u>	<u>Nassau</u>	<u>3.20%</u>	<u>3.08%</u>
29	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.60%</u>	<u>0.60%</u>
30	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
31	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.50%</u>	<u>3.38%</u>

1	<u>Destin</u>	<u>Okaloosa</u>	<u>1.90%</u>	<u>1.78%</u>
2	<u>Ft. Walton</u>			
3	<u>Beach</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
4	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>2.80%</u>	<u>2.68%</u>
5	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>4.90%</u>	<u>4.78%</u>
6	<u>Niceville</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
7	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
8	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.80%</u>	<u>3.68%</u>
9	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.80%</u>	<u>0.80%</u>
10	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.50%</u>	<u>4.38%</u>
11	<u>ORANGE</u>	<u>Orange</u>	<u>4.80%</u>	<u>4.58%</u>
12	<u>Apopka</u>	<u>Orange</u>	<u>6.00%</u>	<u>5.88%</u>
13	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
14	<u>Belle Isle</u>	<u>Orange</u>	<u>1.60%</u>	<u>1.48%</u>
15	<u>Eatonville</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
16	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
17	<u>Lake Buena</u>			
18	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
19	<u>Maitland</u>	<u>Orange</u>	<u>5.10%</u>	<u>4.98%</u>
20	<u>Oakland</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.78%</u>
21	<u>Ocoee</u>	<u>Orange</u>	<u>4.60%</u>	<u>4.28%</u>
22	<u>Orlando</u>	<u>Orange</u>	<u>4.10%</u>	<u>3.88%</u>
23	<u>Windermere</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
24	<u>Winter Garden</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
25	<u>Winter Park</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.48%</u>
26	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.00%</u>	<u>4.88%</u>
27	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.50%</u>	<u>4.38%</u>
28	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.10%</u>	<u>4.98%</u>
29	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
30	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
31	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>

1	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.08%</u>
2	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
3	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.00%</u>	<u>0.28%</u>
4	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.20%</u>	<u>2.08%</u>
5	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
6	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
7	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
8	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
9	<u>Greenacres</u>			
10	<u>City</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
11	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
12	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.40%</u>	<u>1.18%</u>
13	<u>Highland</u>			
14	<u>Beach</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
15	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
16	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
17	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
18	<u>Jupiter Inlet</u>			
19	<u>Colony</u>	<u>Palm Beach</u>	<u>1.90%</u>	<u>1.78%</u>
20	<u>Lake Clarke</u>			
21	<u>Shores</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
22	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
23	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
24	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
25	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
26	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
27	<u>North Palm</u>			
28	<u>Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.88%</u>
29	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
30	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.20%</u>	<u>4.08%</u>
31	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>

1	<u>Palm Beach</u>			
2	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
3	<u>Palm Beach</u>			
4	<u>Shores</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
5	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
6	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
7	<u>Royal Palm</u>			
8	<u>Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
9	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
10	<u>South Palm</u>			
11	<u>Beach</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
12	<u>Tequesta</u>			
13	<u>Village</u>	<u>Palm Beach</u>	<u>4.10%</u>	<u>3.98%</u>
14	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
15	<u>West Palm</u>			
16	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
17	<u>PASCO</u>	<u>Pasco</u>	<u>1.50%</u>	<u>1.50%</u>
18	<u>Dade City</u>	<u>Pasco</u>	<u>4.90%</u>	<u>4.78%</u>
19	<u>New Port</u>			
20	<u>Richey</u>	<u>Pasco</u>	<u>5.50%</u>	<u>5.38%</u>
21	<u>Port Richey</u>	<u>Pasco</u>	<u>0.90%</u>	<u>0.78%</u>
22	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
23	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
24	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.40%</u>	<u>5.28%</u>
25	<u>PINELLAS</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
26	<u>Belleair</u>	<u>Pinellas</u>	<u>1.60%</u>	<u>1.48%</u>
27	<u>Belleair</u>			
28	<u>Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
29	<u>Belleair</u>			
30	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
31	<u>Belleair</u>			

1	<u>Shore</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
2	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.00%</u>	<u>4.88%</u>
3	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.20%</u>	<u>5.08%</u>
4	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
5	<u>Indian Rocks</u>			
6	<u>Beach</u>	<u>Pinellas</u>	<u>2.30%</u>	<u>2.18%</u>
7	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
8	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.30%</u>	<u>1.18%</u>
9	<u>Largo</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
10	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
11	<u>North</u>			
12	<u>Redington</u>			
13	<u>Beach</u>	<u>Pinellas</u>	<u>1.70%</u>	<u>1.58%</u>
14	<u>Oldsmar</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
15	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
16	<u>Redington</u>			
17	<u>Beach</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
18	<u>Redington</u>			
19	<u>Shores</u>	<u>Pinellas</u>	<u>1.10%</u>	<u>0.98%</u>
20	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.40%</u>	<u>5.88%</u>
21	<u>St. Pete</u>			
22	<u>Beach</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
23	<u>St.</u>			
24	<u>Petersburg</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
25	<u>Seminole</u>	<u>Pinellas</u>	<u>5.10%</u>	<u>4.98%</u>
26	<u>South</u>			
27	<u>Pasadena</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
28	<u>Tarpon</u>			
29	<u>Springs</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
30	<u>Treasure</u>			
31	<u>Island</u>	<u>Pinellas</u>	<u>2.20%</u>	<u>2.08%</u>

1	<u>POLK</u>	<u>Polk</u>	<u>2.70%</u>	<u>2.58%</u>
2	<u>Auburndale</u>	<u>Polk</u>	<u>4.30%</u>	<u>4.18%</u>
3	<u>Bartow</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.28%</u>
4	<u>Davenport</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
5	<u>Dundee</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
6	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.30%</u>	<u>5.18%</u>
7	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.20%</u>	<u>4.58%</u>
8	<u>Frostproof</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
9	<u>Haines City</u>	<u>Polk</u>	<u>5.10%</u>	<u>4.98%</u>
10	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
11	<u>Hillcrest</u>			
12	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
13	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.50%</u>	<u>4.38%</u>
14	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.60%</u>	<u>3.48%</u>
15	<u>Lake Wales</u>	<u>Polk</u>	<u>4.40%</u>	<u>4.28%</u>
16	<u>Lakeland</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
17	<u>Mulberry</u>	<u>Polk</u>	<u>3.10%</u>	<u>2.98%</u>
18	<u>Polk City</u>	<u>Polk</u>	<u>2.80%</u>	<u>2.68%</u>
19	<u>Winter Haven</u>	<u>Polk</u>	<u>6.20%</u>	<u>6.08%</u>
20	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.20%</u>	<u>1.20%</u>
21	<u>Crescent City</u>	<u>Putnam</u>	<u>4.30%</u>	<u>4.18%</u>
22	<u>Interlachen</u>	<u>Putnam</u>	<u>1.60%</u>	<u>1.48%</u>
23	<u>Palatka</u>	<u>Putnam</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>Pomona Park</u>	<u>Putnam</u>	<u>2.90%</u>	<u>2.78%</u>
25	<u>Welaka</u>	<u>Putnam</u>	<u>2.50%</u>	<u>2.38%</u>
26	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.50%</u>	<u>1.50%</u>
27	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
28	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.30%</u>	<u>1.18%</u>
29	<u>Milton</u>	<u>Santa Rosa</u>	<u>5.70%</u>	<u>5.58%</u>
30	<u>SARASOTA</u>	<u>Sarasota</u>	<u>4.70%</u>	<u>4.58%</u>
31	<u>North Port</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>

1	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.20%</u>	<u>5.08%</u>
2	<u>Venice</u>	<u>Sarasota</u>	<u>5.00%</u>	<u>4.88%</u>
3	<u>SEMINOLE</u>	<u>Seminole</u>	<u>2.90%</u>	<u>2.68%</u>
4	<u>Altamonte</u>			
5	<u>Springs</u>	<u>Seminole</u>	<u>4.80%</u>	<u>4.68%</u>
6	<u>Casselberry</u>	<u>Seminole</u>	<u>5.30%</u>	<u>5.18%</u>
7	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.10%</u>	<u>3.98%</u>
8	<u>Longwood</u>	<u>Seminole</u>	<u>5.40%</u>	<u>5.28%</u>
9	<u>Oviedo</u>	<u>Seminole</u>	<u>4.30%</u>	<u>4.18%</u>
10	<u>Sanford</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
11	<u>Winter</u>			
12	<u>Springs</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
13	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.20%</u>	<u>1.20%</u>
14	<u>Hastings</u>	<u>St. Johns</u>	<u>1.50%</u>	<u>1.38%</u>
15	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
16	<u>St. Augustine</u>			
17	<u>Beach</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
18	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
19	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.50%</u>	<u>4.38%</u>
20	<u>Port St.</u>			
21	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.50%</u>	<u>1.38%</u>
22	<u>St. Lucie</u>			
23	<u>Village</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
24	<u>SUMTER</u>	<u>Sumter</u>	<u>0.70%</u>	<u>0.70%</u>
25	<u>Bushnell</u>	<u>Sumter</u>	<u>5.00%</u>	<u>4.88%</u>
26	<u>Center Hill</u>	<u>Sumter</u>	<u>4.30%</u>	<u>4.18%</u>
27	<u>Coleman</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
28	<u>Webster</u>	<u>Sumter</u>	<u>3.10%</u>	<u>2.98%</u>
29	<u>Wildwood</u>	<u>Sumter</u>	<u>3.60%</u>	<u>3.48%</u>
30	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.40%</u>	<u>0.40%</u>
31	<u>Branford</u>	<u>Suwannee</u>	<u>4.60%</u>	<u>4.48%</u>

1	<u>Live Oak</u>	<u>Suwannee</u>	<u>5.60%</u>	<u>5.48%</u>
2	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.10%</u>	<u>1.10%</u>
3	<u>Perry</u>	<u>Taylor</u>	<u>5.50%</u>	<u>5.38%</u>
4	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
5	<u>Lake Butler</u>	<u>Union</u>	<u>2.30%</u>	<u>2.18%</u>
6	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
7	<u>Worthington</u>			
8	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
9	<u>VOLUSIA</u>	<u>Volusia</u>	<u>3.90%</u>	<u>3.78%</u>
10	<u>Daytona Beach</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
11	<u>Daytona Beach</u>			
12	<u>Shores</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
13	<u>DeBary</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
14	<u>DeLand</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
15	<u>Deltona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
16	<u>Edgewater</u>	<u>Volusia</u>	<u>4.80%</u>	<u>4.68%</u>
17	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
18	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.00%</u>	<u>1.88%</u>
19	<u>New Smyrna</u>			
20	<u>Beach</u>	<u>Volusia</u>	<u>4.00%</u>	<u>3.88%</u>
21	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.50%</u>	<u>3.38%</u>
22	<u>Orange City</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
23	<u>Ormond Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
24	<u>Pierson</u>	<u>Volusia</u>	<u>1.10%</u>	<u>0.98%</u>
25	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
26	<u>Port Orange</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
27	<u>South Daytona</u>	<u>Volusia</u>	<u>5.60%</u>	<u>5.48%</u>
28	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.80%</u>	<u>0.80%</u>
29	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
30	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.20%</u>	<u>1.08%</u>
31	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>

1	<u>DeFuniak</u>			
2	<u>Springs</u>	<u>Walton</u>	<u>4.70%</u>	<u>4.58%</u>
3	<u>Freeport</u>	<u>Walton</u>	<u>1.30%</u>	<u>1.18%</u>
4	<u>Paxton</u>	<u>Walton</u>	<u>2.60%</u>	<u>2.48%</u>
5	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.20%</u>	<u>0.20%</u>
6	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
7	<u>Chipley</u>	<u>Washington</u>	<u>5.30%</u>	<u>5.18%</u>
8	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
9	<u>Vernon</u>	<u>Washington</u>	<u>5.40%</u>	<u>5.28%</u>
10	<u>Wausau</u>	<u>Washington</u>	<u>1.70%</u>	<u>1.58%</u>

11

12 (c) Notwithstanding the rates provided by paragraph
13 (b), the following local communications services tax
14 conversion rates shall take effect upon the expiration of
15 existing franchise agreements which provide for fees in excess
16 of those authorized by s. 337.401. The conversion rates for
17 local governments that have not chosen to levy permit fees do
18 not include the add-ons of up to 0.12 percent for
19 municipalities and charter counties or of up to 0.24 percent
20 for noncharter counties authorized pursuant to s. 337.401.

21				
22	<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u>	<u>Conversion</u>
23			<u>rates for</u>	<u>rates for</u>
24			<u>local</u>	<u>local</u>
25			<u>governments</u>	<u>governments</u>
26			<u>that have NOT</u>	<u>that have</u>
27			<u>chosen to</u>	<u>chosen to</u>
28			<u>levy permit</u>	<u>levy permit</u>
29			<u>fees</u>	<u>fees</u>
30				
31				

1	<u>Indialantic</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>	<u>January 1,</u>
2					<u>2014</u>
3	<u>Titusville</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>	<u>January 1,</u>
4					<u>2014</u>
5	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>4.90%</u>	<u>4.78%</u>	<u>January 1,</u>
6					<u>2009</u>
7	<u>Miami</u>	<u>Miami-Dade</u>	<u>4.30%</u>	<u>4.18%</u>	<u>August 1,</u>
8					<u>2006</u>
9	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.20%</u>	<u>3.08%</u>	<u>August 1,</u>
10					<u>2003</u>
11	<u>Dade City</u>	<u>Pasco</u>	<u>4.50%</u>	<u>4.38%</u>	<u>January</u>
12					<u>1, 2011</u>
13	<u>Palatka</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>	<u>September</u>
14					<u>1, 2003</u>

15
16 ~~(a) On or before December 31, 2000, the Revenue~~
17 ~~Estimating Conference shall compute for each municipality and~~
18 ~~county the rate of local communications services tax which~~
19 ~~would be required to be levied under s. 202.19(1) in order for~~
20 ~~such local taxing jurisdiction to raise in calendar year 1999,~~
21 ~~through the imposition of a local communications services tax,~~
22 ~~revenues equal to the sum of:~~

23 ~~1. The amount of revenues estimated to have been~~
24 ~~received in calendar year 1999 based on the revenues that were~~
25 ~~actually received from the replaced revenue sources in the~~
26 ~~fiscal year ending September 30, 1999, adjusted to reflect the~~
27 ~~growth reasonably estimated to have occurred in the final~~
28 ~~quarter of calendar year 1999; and~~

29 ~~2. An amount representing the revenues the~~
30 ~~jurisdiction would have received from the replaced revenue~~
31 ~~sources during the month immediately preceding the month in~~

1 ~~which local taxing jurisdictions receive their first~~
2 ~~distributions of revenues under this chapter.~~

3
4 ~~In computing the amounts in subparagraphs 1. and 2., the~~
5 ~~Revenue Estimating Conference shall consider, to the maximum~~
6 ~~extent practicable, changes in local replaced revenues, other~~
7 ~~than changes due to normal growth, and shall adjust the~~
8 ~~amounts in subparagraphs 1. and 2. accordingly.~~

9 ~~(b) The rates computed by the Revenue Estimating~~
10 ~~Conference shall be presented to the Legislature for review~~
11 ~~and approval during the 2001 Regular Session. The rates~~
12 ~~approved by the Legislature under this subsection shall be~~
13 ~~effective in the respective local taxing jurisdictions on~~
14 ~~October 1, 2001, without any action being taken by the~~
15 ~~governing authority or voters of such local taxing~~
16 ~~jurisdictions. The rate computed and approved pursuant to this~~
17 ~~subsection shall be reduced on October 1, 2002, by that~~
18 ~~portion of the rate which was necessary to recoup the 1 month~~
19 ~~of foregone revenues addressed in subparagraph (a)2.~~

20 (2)(a)1.(c) ~~With respect to any local taxing~~
21 ~~jurisdiction, if, for the periods ending December 31, 2001;~~
22 ~~March 31, 2002; June 30, 2002; or September 30, 2002, the~~
23 ~~revenues received by that local government from the local~~
24 ~~communications services tax imposed under subsection (1)s-~~
25 ~~202.19(1)are less than the revenues received from the~~
26 ~~replaced revenue sources for the corresponding 2000-2001~~
27 ~~period; plus reasonably anticipated growth in such revenues~~
28 ~~over the preceding 1-year period, based on the average growth~~
29 ~~of such revenues over the immediately preceding 5-year period;~~
30 ~~plus an amount representing the revenues from the replaced~~
31 ~~revenue sources for the 1-month period that the local taxing~~

1 jurisdiction was required to forego, the governing authority
2 may adjust the rate of the local communications services tax
3 upward to the extent necessary to generate the entire
4 shortfall in revenues within 1 year after the rate adjustment
5 and by an amount necessary to generate the expected amount of
6 revenue on an ongoing basis.

7 2. If complete data are not available at the time of
8 determining whether the revenues received by a local
9 government from the local communications services tax imposed
10 under subsection (1) are less than the revenues received from
11 the replaced revenue sources for the corresponding 2000-2001
12 period, as set forth in subparagraph 1., the local government
13 shall use the best data available for the corresponding
14 2000-2001 period in making such determination.

15 3. The adjustment permitted under subparagraph 1. may
16 be made by emergency ordinance or resolution and may be made
17 notwithstanding the maximum rate established under s.
18 202.19(2) ~~subsection (2)~~ and notwithstanding any schedules or
19 timeframes or any other limitations contained in this chapter.
20 The emergency ordinance or resolution shall specify an
21 effective date for the adjusted rate, which shall be no less
22 than 60 ~~90~~ days after the date of adoption of the ordinance or
23 resolution and shall be effective with respect to taxable
24 services included on bills that are dated on the first day of
25 a month subsequent to the expiration of the 60-day period. At
26 the end of 1 ~~that~~ year following the effective date of such
27 adjusted rate, the local governing authority shall, as soon as
28 is consistent with s. 202.21, reduce the rate by that portion
29 of the emergency rate which was necessary to recoup the amount
30 of revenues not received prior to the implementation of the
31 emergency rate.

1 ~~(2)(a) On or before December 31, 2000, the Revenue~~
2 ~~Estimating Conference shall compute, in accordance with this~~
3 ~~paragraph, the maximum rates at which local taxing~~
4 ~~jurisdictions shall be permitted to impose local~~
5 ~~communications services taxes under s. 202.19(1).~~

6 ~~1. A single maximum rate shall apply to all~~
7 ~~municipalities and charter counties, and another single~~
8 ~~maximum rate shall apply to all other counties.~~

9 ~~2. Each respective maximum rate, when applied to the~~
10 ~~services taxed pursuant to this chapter, shall be calculated~~
11 ~~to produce the revenues which could have been generated from~~
12 ~~the replaced revenue sources, assuming that all local taxing~~
13 ~~jurisdictions had imposed every replaced revenue source in the~~
14 ~~manner and at the rate that would have produced the greatest~~
15 ~~amount of revenues.~~

16 ~~(b) The rates computed by the Revenue Estimating~~
17 ~~Conference shall be presented to the Legislature for review~~
18 ~~and approval during the 2001 Regular Session. The rates~~
19 ~~approved by the Legislature pursuant to this subsection shall~~
20 ~~be the maximum rates for purposes of s. 202.19(1).~~

21 ~~(3)(a) Each person who provides communications~~
22 ~~services shall include as part of the August 2000 return due~~
23 ~~pursuant to chapter 212 on or before September 20, 2000, the~~
24 ~~information set forth in this paragraph, in a format~~
25 ~~prescribed by the department. Returns shall contain data for~~
26 ~~calendar year 1999 that may include, but are not limited to,~~
27 ~~remittances of replaced revenue sources for each local taxing~~
28 ~~jurisdiction and an estimate of the revenue from~~
29 ~~communications services that will be taxable pursuant to this~~
30 ~~chapter for each local taxing jurisdiction. Such data may also~~
31 ~~include, on an aggregated statewide basis, each person's~~

1 ~~statewide sales taxable under chapter 203, taxable sales under~~
2 ~~s. 212.05(1)(e), and estimates for sales exempt under s.~~
3 ~~212.08(7)(j) and exempt sales to governmental and other exempt~~
4 ~~entities under chapter 212.~~

5 ~~(b) All information furnished to the department under~~
6 ~~this subsection shall be available to all local taxing~~
7 ~~jurisdictions. Such taxpayer information shall remain subject~~
8 ~~to s. 213.053. Such data may not be disclosed or used by local~~
9 ~~taxing jurisdictions for any purpose other than to review the~~
10 ~~validity of data and the calculations made pursuant to this~~
11 ~~subsection.~~

12 ~~(c) For each replaced revenue source, each county and~~
13 ~~each municipality shall provide the following data to the~~
14 ~~Department of Revenue on or before September 30, 2000:~~

15 ~~1. The rate of the levy for calendar year 1999.~~

16 ~~2. The amount of revenues received during fiscal year~~
17 ~~1998-1999 and, if known, the 1999 calendar year.~~

18 ~~3. A description of the revenue base or taxable~~
19 ~~services.~~

20 ~~4. The name and federal employer identification number~~
21 ~~of each taxpayer.~~

22 ~~5. For the purpose of assisting the Revenue Estimating~~
23 ~~Conference in the computations required by this section, any~~
24 ~~other relevant information, including, but not limited to,~~
25 ~~changes in the rate of replaced revenues or imposition of~~
26 ~~additional replaced revenues subsequent to September 30, 1999.~~

27 ~~(d) The department shall provide technical assistance~~
28 ~~to the Revenue Estimating Conference and compile and analyze~~
29 ~~the information submitted pursuant to this subsection in the~~
30 ~~manner requested by the Revenue Estimating Conference.~~

31

1 ~~(b)(4)~~ Except as otherwise provided in this
2 subsection, "replaced revenue sources," as used in this
3 section, means the following taxes, charges, fees, or other
4 impositions to the extent that the respective local taxing
5 jurisdictions were authorized to impose them prior to July 1,
6 2000.

7 1.(a) With respect to municipalities and charter
8 counties and the taxes authorized by s. 202.19(1):

9 a.1. The public service tax on telecommunications
10 authorized by s. 166.231(9).

11 b.2. Franchise fees on cable service providers as
12 authorized by 47 U.S.C. s. 542.

13 c.3. The public service tax on prepaid calling
14 arrangements.

15 d.4. Franchise fees on dealers of communications
16 services which use the public roads or rights-of-way, up to
17 the limit set forth in s. 337.401. For purposes of calculating
18 rates under this section, it is the legislative intent that
19 charter counties be treated as having had the same authority
20 as municipalities to impose franchise fees on recurring local
21 telecommunication service revenues prior to July 1, 2000.
22 However, the Legislature recognizes that the authority of
23 charter counties to impose such fees is in dispute, and the
24 treatment provided in this section is not an expression of
25 legislative intent that charter counties actually do or do not
26 possess such authority.

27 e.5. Actual permit fees relating to placing or
28 maintaining facilities in or on public roads or rights-of-way,
29 collected from providers of long-distance, cable, and mobile
30 communications services for the fiscal year ending September
31 30, 1999; however, if a municipality or charter county elects

1 the option to charge permit fees pursuant to s.
2 337.401(3)(c)1.a., such fees shall not be included as a
3 replaced revenue source.

4 ~~2.(b)~~ With respect to all other counties and the taxes
5 authorized in s. 202.19(1), franchise fees on cable service
6 providers as authorized by 47 U.S.C. s. 542.

7 ~~(3)(5)~~ For any county or school board that levies a
8 discretionary surtax under s. 212.055, the rate of such tax on
9 communications services as authorized by s. 202.19(5) shall be
10 as follows:

11				
12	<u>County</u>	<u>.5%</u>	<u>1%</u>	<u>1.5%</u>
13		<u>Discretionary</u>	<u>Discretionary</u>	<u>Discretionary</u>
14		<u>surtax</u>	<u>surtax</u>	<u>surtax</u>
15		<u>conversion</u>	<u>conversion</u>	<u>conversion</u>
16		<u>rates</u>	<u>rates</u>	<u>rates</u>
17				
18	<u>Alachua</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
19	<u>Baker</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
20	<u>Bay</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
21	<u>Bradford</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
22	<u>Brevard</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
23	<u>Broward</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
24	<u>Calhoun</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
25	<u>Charlotte</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
26	<u>Citrus</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
27	<u>Clay</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
28	<u>Collier</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
29	<u>Columbia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
30	<u>Dade</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
31	<u>Desoto</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>

1	<u>Dixie</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
2	<u>Duval</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
3	<u>Escambia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
4	<u>Flagler</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
5	<u>Franklin</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
6	<u>Gadsden</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
7	<u>Gilchrist</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
8	<u>Glades</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
9	<u>Gulf</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
10	<u>Hamilton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
11	<u>Hardee</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
12	<u>Hendry</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
13	<u>Hernando</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
14	<u>Highlands</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
15	<u>Hillsborough</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
16	<u>Holmes</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
17	<u>Indian River</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
18	<u>Jackson</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
19	<u>Jefferson</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
20	<u>Lafayette</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
21	<u>Lake</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
22	<u>Lee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
23	<u>Leon</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
24	<u>Levy</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
25	<u>Liberty</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
26	<u>Madison</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
27	<u>Manatee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
28	<u>Marion</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
29	<u>Martin</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
30	<u>Monroe</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
31	<u>Nassau</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>

1	<u>Okaloosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
2	<u>Okeechobee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
3	<u>Orange</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
4	<u>Osceola</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
5	<u>Palm Beach</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
6	<u>Pasco</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
7	<u>Pinellas</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
8	<u>Polk</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
9	<u>Putnam</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
10	<u>St. Johns</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
11	<u>St. Lucie</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
12	<u>Santa Rosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
13	<u>Sarasota</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
14	<u>Seminole</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
15	<u>Sumter</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
16	<u>Suwannee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
17	<u>Taylor</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
18	<u>Union</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
19	<u>Volusia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
20	<u>Wakulla</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
21	<u>Walton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
22	<u>Washington</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>

23
24

25 However, the discretionary sales surtax rate on communications
26 services for a county or school board levying a combined rate
27 which is not listed in the table provided by this subsection
28 shall be calculated by averaging or adding the appropriate
29 rates from the table and rounding up to the nearest tenth of a
30 percent, multiplied by a factor to determine the applicable
31 rate of tax under s. 202.19(5). The Revenue Estimating

1 ~~Conference shall compute the factor on or before December 31,~~
2 ~~2000. The factor shall be calculated such that any rate~~
3 ~~applied under s. 202.19(5) will produce substantially the same~~
4 ~~tax revenues as the corresponding rate levied on~~
5 ~~telecommunication services under s. 212.055 during the year~~
6 ~~ending September 30, 1999. The factor shall be calculated to~~
7 ~~three decimal places, and the tax rates calculated by applying~~
8 ~~the factor for purposes of s. 202.19(5) shall be rounded up to~~
9 ~~the nearest one-tenth percent. The factor shall be presented~~
10 ~~to the Legislature for review and approval during the 2001~~
11 ~~Regular Session.~~

12 ~~(6) For purposes of calculating the appropriate value~~
13 ~~of the replaced revenue under subparagraph (4)(a)2. and~~
14 ~~paragraph (4)(b), and in conjunction with the study required~~
15 ~~by this act, the Revenue Estimating Conference may include in~~
16 ~~its computation any adjustment necessary to include the value~~
17 ~~of any in-kind requirements, institutional networks, and~~
18 ~~contributions for, or in support of, the use or construction~~
19 ~~of public, educational, or governmental access facilities~~
20 ~~allowed under federal law.~~

21 ~~(7)(a) The provisions of this subsection shall apply~~
22 ~~only with respect to the initial tax rate of a local taxing~~
23 ~~jurisdiction which on October 1, 2001, is entitled to receive~~
24 ~~from any dealer of communications services fees in excess of~~
25 ~~the applicable limitation set forth in s. 337.401, as such~~
26 ~~section existed prior to the effective date of this section,~~
27 ~~pursuant to an agreement with such dealer of communications~~
28 ~~services in effect on such date.~~

29 ~~(b) Immediately upon the expiration of an agreement~~
30 ~~described in paragraph (a), the rate determined under~~
31 ~~subsection (1), as it applies to such local taxing~~

1 ~~jurisdiction, shall automatically be reduced by the portion of~~
2 ~~such rate representing the difference between the fees~~
3 ~~actually received by the taxing jurisdiction pursuant to the~~
4 ~~agreement described in paragraph (a) for the fiscal year~~
5 ~~ending September 30, 1999, and the fees that such jurisdiction~~
6 ~~would have received for such period under the applicable~~
7 ~~limitation set forth in s. 337.401, as such section existed~~
8 ~~prior to the effective date of this section.~~

9 Section 13. (1) Notwithstanding any provision of
10 chapter 202, Florida Statutes, to the contrary, any
11 municipality or county that has a local communications
12 services tax rate established under s. 202.20, Florida
13 Statutes, which is less than the maximum rate established
14 under s. 202.19, Florida Statutes, may by resolution or
15 ordinance increase the local communications services tax rate
16 established under s. 202.20, Florida Statutes, up to the
17 maximum rate established under s. 202.19, Florida Statutes,
18 with such increased rate to be effective October 1, 2001. The
19 municipality or county shall notify the department of such
20 increased rate by certified mail postmarked on or before July
21 16, 2001.

22 (2) This section shall take effect upon this act
23 becoming a law.

24 Section 14. Section 202.21, Florida Statutes, is
25 amended to read:

26 202.21 Effective dates; procedures for informing
27 dealers of communications services of tax levies and rate
28 changes.--Any adoption, repeal, or change in the rate of a
29 local communications services tax imposed under s. 202.19 is
30 effective with respect to taxable services included on bills
31 that are dated on or after the January 1 subsequent to such

1 adoption, repeal, or change. A municipality or county
2 adopting, repealing, or changing the rate of such tax must
3 notify the department of the adoption, repeal, or change by
4 September 1 immediately preceding such January 1. Notification
5 must be furnished on a form prescribed by the department and
6 must specify the rate of tax; the effective date of the
7 adoption, repeal, or change thereof; and the name, mailing
8 address, and telephone number of a person designated by the
9 municipality or county to respond to inquiries concerning the
10 tax. The department shall provide notice of such adoption,
11 repeal, or change to all affected dealers of communications
12 services at least 90 days before the effective date of the
13 tax. Any local government that adjusts the rate of its local
14 communications services tax by emergency ordinance or
15 resolution pursuant to s. 202.20(2)~~(1)(c)~~ shall notify the
16 department of the new tax rate immediately upon its adoption.
17 The department shall provide written notice of the adoption of
18 the new rate to all affected dealers within 30 days after
19 receiving such notice. In any notice to providers or
20 publication of local tax rates for purposes of this chapter,
21 the department shall express the rate for a municipality or
22 charter county as the sum of the tax rates levied within such
23 jurisdiction pursuant to s. 202.19(2)(a) and (5), and shall
24 express the rate for any other county as the sum of the tax
25 rates levied pursuant to s. 202.19(2)(b) and (5). The
26 department is not liable for any loss of or decrease in
27 revenue by reason of any error, omission, or untimely action
28 that results in the nonpayment of a tax imposed under s.
29 202.19.

30 Section 15. Paragraph (c) of subsection (1), paragraph
31 (b) of subsection (2), and paragraphs (b) and (c) of

1 subsection (3) of section 202.22, Florida Statutes, are
2 amended, paragraph (g) is added to subsection (3) of that
3 section, and paragraph (b) of subsection (4) and paragraph (b)
4 of subsection (6) of that section are amended, to read:

5 202.22 Determination of local tax situs.--

6 (1) A dealer of communications services who is
7 obligated to collect and remit a local communications services
8 tax imposed under s. 202.19 shall be held harmless from any
9 liability, including tax, interest, and penalties, which would
10 otherwise be due solely as a result of an assignment of a
11 service address to an incorrect local taxing jurisdiction, if
12 the dealer of communications services exercises due diligence
13 in applying one or more of the following methods for
14 determining the local taxing jurisdiction in which a service
15 address is located:

16 (c)1. Employing enhanced zip codes to assign each
17 street address, address range, post office box, or post office
18 box range in the dealer's service area to a specific local
19 taxing jurisdiction.

20 2. If an enhanced zip code overlaps boundaries of
21 municipalities or counties, or if an enhanced zip code cannot
22 be assigned to the service address because the service address
23 is in a rural area or a location without postal delivery, the
24 dealer of communications services or its database vendor shall
25 assign the affected service addresses to one specific local
26 taxing jurisdiction within such zip code based on a reasonable
27 methodology. A methodology satisfies this subparagraph
28 ~~paragraph~~ if the information used to assign service addresses
29 is obtained by the dealer or its database vendor from:

30 a.1. A database provided by the department;

31

1 ~~b.2.~~ A database certified by the department under
2 subsection (3);

3 ~~c.3.~~ Responsible representatives of the relevant local
4 taxing jurisdictions; or

5 ~~d.4.~~ The United States Census Bureau or the United
6 States Postal Service.

7 (2)

8 (b)1. Each local taxing jurisdiction shall furnish to
9 the department all information needed to create and update the
10 electronic database, including changes in service addresses,
11 annexations, incorporations, reorganizations, and any other
12 changes in jurisdictional boundaries. The information
13 furnished to the department must specify an effective date,
14 which must be the next ensuing January 1 or July 1, and such
15 information must be furnished to the department at least 120
16 days prior to the effective date. However, the requirement
17 that counties submit information pursuant to this paragraph
18 shall be subject to appropriation.

19 2. The department shall update the electronic database
20 in accordance with the information furnished by local taxing
21 jurisdictions under subparagraph 1. Each update must specify
22 the effective date as the next ensuing January 1 or July 1 and
23 must be posted by the department on a website not less than 90
24 days prior to the effective date. The department shall also
25 furnish the update on magnetic or electronic media to any
26 dealer of communications services or vendor who requests the
27 update on such media. However, the department may collect a
28 fee from the dealer of communications services which does not
29 exceed the actual cost of furnishing the update on magnetic or
30 electronic media.

31

1 3. Each update must identify the additions, deletions,
2 and other changes to the preceding version of the database.
3 Each dealer of communications services shall be required to
4 collect and remit local communications services taxes imposed
5 under this chapter only for those service addresses that are
6 contained in the database and for which all of the elements
7 required by this subsection are included in the database.

8 (3) For purposes of this section, a database must be
9 certified by the department pursuant to rules that implement
10 the following criteria and procedures:

11 (b) Upon receipt of an application for certification
12 or recertification of a database, the provisions of s. 120.60
13 shall apply, except that the department shall examine the
14 application and, within 90 days after receipt, notify the
15 applicant of any apparent errors or omissions and request any
16 additional information, ~~conduct any inspection, or perform any~~
17 ~~testing~~ determined necessary. The applicant shall designate an
18 individual responsible for providing access to all records,
19 facilities, and processes the department determines are
20 reasonably necessary to review, inspect, or test to ~~and~~ make a
21 determination regarding the application. Such access must be
22 provided within 10 working days after notification.

23 (c) The application must be in the form prescribed by
24 rule and must include the applicant's name, federal employer
25 identification number, mailing address, business address, and
26 any other information required by the department. The
27 application may request that the applicant identify ~~must~~
28 ~~identify, among other elements required by the department, the~~
29 applicant's proposal for testing the database.

30 (g) Notwithstanding any provision of law to the
31 contrary, if a dealer submits an application for certification

1 on or before the later of October 1, 2001, or the date which
2 is 30 days after the date on which the applicable department
3 rule becomes effective, and such application is neither
4 approved nor denied within the time period set forth in
5 paragraph (d):

6 1. For purposes of computing the amount of the
7 deduction to which such dealer is entitled under s. 202.28,
8 the dealer shall be deemed to have used a certified database
9 pursuant to paragraph (1)(b), until such time as the
10 application for certification is denied.

11 2. In the event that such application is approved,
12 such approval shall be deemed to have been effective on the
13 date of the application or October 1, 2001, whichever is
14 later.

15 (4)

16 (b) Notwithstanding any law to the contrary, a dealer
17 of communications services is exercising due diligence in
18 applying one or more of the methods set forth in subsection
19 (1) if the dealer:

20 1. Expends reasonable resources to accurately and
21 reliably implement such method. However, the employment of
22 enhanced zip codes pursuant to paragraph (1)(c) satisfies the
23 requirements of this subparagraph; and

24 2. Maintains adequate internal controls in assigning
25 street addresses, address ranges, post offices boxes, and post
26 office box ranges to taxing jurisdictions. Internal controls
27 are adequate if the dealer of communications services:

28 a. Maintains and follows procedures to obtain and
29 implement periodic and consistent updates to the database at
30 least once every 6 months; and

31

1 b. Corrects errors in the assignments of service
2 addresses to local taxing jurisdictions within 120 days after
3 the dealer discovers such errors.

4 (6)

5 (b) Notwithstanding s. 202.28, if a dealer of
6 communications services employs a method of assigning service
7 addresses other than as set forth in paragraph (1)(a),
8 paragraph (1)(b), or paragraph (1)(c), the deduction allowed
9 to the dealer of communications services as compensation under
10 s. 202.28 shall be 0.25 percent of that portion of the tax due
11 and accounted for and remitted to the department which is
12 attributable to such method of assigning service addresses
13 other than as set forth in paragraph (1)(a), paragraph (1)(b),
14 or paragraph (1)(c).

15 Section 16. Subsection (8) is added to section 202.23,
16 Florida Statutes, to read:

17 202.23 Procedure on purchaser's request for refund or
18 credit of communications services taxes.--

19 (8)(a) Subject to the provisions of s. 213.756, if it
20 appears, upon examination of a communications services tax
21 return made under this chapter, or upon proof submitted to the
22 department by the dealer, that an amount of communications
23 services tax has been paid in excess of the amount due, the
24 department may refund the amount of the overpayment to the
25 dealer. The department may refund the overpayment without
26 regard to whether the dealer has filed a written claim for
27 refund; however, the department may require the dealer to file
28 a statement affirming that the dealer made the overpayment.
29 Prior to issuing a refund pursuant to this subsection, the
30 department shall notify the dealer of its intent to issue such

1 refund, the amount of such refund, and the reason for such
2 refund.

3 (b) Notwithstanding the provisions of paragraph (a), a
4 refund of communications services tax shall not be made, and
5 no action for a refund may be brought by a dealer or other
6 person, after the applicable period set forth in s. 215.26(2)
7 has elapsed.

8 (c) If, after the issuance of a refund by the
9 department pursuant to this subsection, the department
10 determines that the amount of such refund exceeds the amount
11 legally due to the dealer, the provisions of s. 202.35
12 concerning penalties and interest shall not apply if, within
13 60 days of receiving notice of such determination, the dealer
14 reimburses the department the amount of such excess.

15 Section 17. Section 202.231, Florida Statutes, is
16 created to read:

17 202.231 Provision of information to local taxing
18 jurisdictions.--

19 (1) The department shall provide a monthly report to
20 each jurisdiction imposing the tax authorized by s. 202.19.
21 Each report shall contain the following information for the
22 jurisdiction which is receiving the report: the name and other
23 information necessary to identify each dealer providing
24 service in the jurisdiction, including each dealer's federal
25 employer identification number; the gross taxable sales
26 reported by each dealer; the amount of the dealer's collection
27 allowance; and any adjustments specified on the return,
28 including audit assessments or refunds, and interest or
29 penalties, affecting the net tax from each dealer which is
30 being remitted to the jurisdiction. The report shall total
31 the net amount transferred to the jurisdiction, showing the

1 net taxes remitted by dealers less the administrative fees
2 deducted by the department.

3 (2) Monthly reports shall be transmitted by the
4 department to each municipality and county through a secure
5 electronic mail system or by other suitable written or
6 electronic means.

7 Section 18. Subsection (2) of section 202.24, Florida
8 Statutes, is amended to read:

9 202.24 Limitations on local taxes and fees imposed on
10 dealers of communications services.--

11 (2)(a) Except as provided in paragraph (c), each
12 public body is prohibited from:

13 1. Levying on or collecting from dealers or purchasers
14 of communications services any tax, charge, fee, or other
15 imposition on or with respect to the provision or purchase of
16 communications services.

17 2. Requiring any dealer of communications services to
18 enter into or extend the term of a franchise or other
19 agreement that requires the payment of a tax, charge, fee, or
20 other imposition.

21 3. Adopting or enforcing any provision of any
22 ordinance or agreement to the extent that such provision
23 obligates a dealer of communications services to charge,
24 collect, or pay to the public body a tax, charge, fee, or
25 other imposition.

26
27 Each municipality and county retains authority to negotiate
28 all terms and conditions of a cable service franchise allowed
29 by federal and state law except those terms and conditions
30 related to franchise fees and the definition of gross revenues
31 or other definitions or methodologies related to the payment

1 or assessment of franchise fees on providers of cable
2 services.

3 (b) For purposes of this subsection, a tax, charge,
4 fee, or other imposition includes any amount or in-kind
5 payment of property or services which is required by ordinance
6 or agreement to be paid or furnished to a public body by or
7 through a dealer of communications services in its capacity as
8 a dealer of communications services, regardless of whether
9 such amount or in-kind payment of property or services is:

10 1. Designated as a sales tax, excise tax, subscriber
11 charge, franchise fee, user fee, privilege fee, occupancy fee,
12 rental fee, license fee, pole fee, tower fee, base-station
13 fee, or other tax or fee;

14 2. Measured by the amounts charged or received for
15 services, regardless of whether such amount is permitted or
16 required to be separately stated on the customer's bill, by
17 the type or amount of equipment or facilities deployed, or by
18 other means; or

19 3. Intended as compensation for the use of public
20 roads or rights-of-way, for the right to conduct business, or
21 for other purposes.

22 (c) This subsection does not apply to:

23 1. Local communications services taxes levied under
24 this chapter.

25 2. Ad valorem taxes levied pursuant to chapter 200.

26 3. Occupational license taxes levied under chapter
27 205.

28 4. "911" service charges levied under chapter 365.

29 5. Amounts charged for the rental or other use of
30 property owned by a public body which is not in the public
31 rights-of-way to a dealer of communications services for any

1 purpose, including, but not limited to, the placement or
2 attachment of equipment used in the provision of
3 communications services.

4 6. Permit fees of general applicability which are not
5 related to placing or maintaining facilities in or on public
6 roads or rights-of-way.

7 7. Permit fees related to placing or maintaining
8 facilities in or on public roads or rights-of-way pursuant to
9 s. 337.401.

10 8. Any in-kind requirements, institutional networks,
11 or contributions for, or in support of, the use or
12 construction of public, educational, or governmental access
13 facilities allowed under federal law and imposed on providers
14 of cable service pursuant to any ordinance or agreement.
15 Nothing in this subparagraph shall prohibit the ability of
16 providers of cable service to recover such expenses as allowed
17 under federal law. ~~This subparagraph shall be reviewed by the~~
18 ~~legislature during the 2001 legislative session in conjunction~~
19 ~~with the study required by this act.~~

20 9. Special assessments and impact fees.

21 10. Pole attachment fees that are charged by a local
22 government for attachments to utility poles owned by the local
23 government.

24 11. Utility service fees or other similar user fees
25 for utility services.

26 12. Any other generally applicable tax, fee, charge,
27 or imposition authorized by general law on July 1, 2000, which
28 is not specifically prohibited by this subsection or included
29 as a replaced revenue source in s. 202.20.

30 Section 19. Paragraph (i) of subsection (3) of section
31 202.26, Florida Statutes, is repealed.

1 Section 20. Subsection (3) of section 202.27, Florida
2 Statutes, is amended to read:

3 202.27 Return filing; rules for self-accrual.--

4 (3) The department shall accept returns, except those
5 required to be initiated through an electronic data
6 interchange, as timely if postmarked on or before the 20th day
7 of the month; if the 20th day falls on a Saturday, Sunday, or
8 federal or state legal holiday, returns are timely if
9 postmarked on the next succeeding workday. ~~Any dealer who
10 makes sales of any nature in two or more locations for which
11 returns are required to be filed with the department and who
12 maintains records for such locations in a central office or
13 place may, on each reporting date, file one return for all
14 such places of business in lieu of separate returns for each
15 location; however, the return must clearly indicate the
16 amounts collected within each location.~~Each dealer shall file
17 a return for each tax period even though no tax is due for
18 such period.

19 Section 21. Subsection (1) of section 202.28, Florida
20 Statutes, is amended to read:

21 202.28 Credit for collecting tax; penalties.--

22 (1) Except as otherwise provided in s. 202.22, for the
23 purpose of compensating persons providing communications
24 services for the keeping of prescribed records, the filing of
25 timely tax returns, and the proper accounting and remitting of
26 taxes, persons collecting taxes imposed under this chapter and
27 under s. 203.01(1)(a)2.shall be allowed to deduct 0.75
28 percent of the amount of the tax due and accounted for and
29 remitted to the department.

30
31

1 (a) The collection allowance may not be granted, nor
2 may any deduction be permitted, if the required tax return or
3 tax is delinquent at the time of payment.

4 (b) The department may deny the collection allowance
5 if a taxpayer files an incomplete return.

6 1. For the purposes of this chapter, a return is
7 incomplete if it is lacking such uniformity, completeness, and
8 arrangement that the physical handling, verification, review
9 of the return, or determination of other taxes and fees
10 reported on the return can not be readily accomplished.

11 2. The department shall adopt rules requiring the
12 information that it considers necessary to ensure that the
13 taxes levied or administered under this chapter are properly
14 collected, reviewed, compiled, reported, and enforced,
15 including, but not limited to, rules requiring the reporting
16 of the amount of gross sales; the amount of taxable sales; the
17 amount of tax collected or due; the amount of lawful refunds,
18 deductions, or credits claimed; the amount claimed as the
19 dealer's collection allowance; the amount of penalty and
20 interest; and the amount due with the return.

21 (c) The collection allowance and other credits or
22 deductions provided in this chapter shall be applied to the
23 taxes reported for the jurisdiction previously credited with
24 the tax paid.

25 Section 22. Paragraph (a) of subsection (1) of section
26 202.37, Florida Statutes, is amended to read:

27 202.37 Special rules for administration of local
28 communications services tax.--

29 (1)(a) Except as otherwise provided in this section,
30 all statutory provisions and administrative rules applicable
31 to the communications services tax imposed by s. 202.12 apply

1 to any local communications services tax imposed under s.
2 202.19, and the department shall administer, collect, and
3 enforce all taxes imposed under s. 202.19, including interest
4 and penalties attributable thereto, in accordance with the
5 same procedures used in the administration, collection, and
6 enforcement of the communications services tax imposed by s.
7 202.12. Audits performed by the department shall include a
8 determination of the dealer's compliance with the
9 jurisdictional situsing of its customers' service addresses
10 and a determination of whether the rate collected for the
11 local tax pursuant to ss. 202.19 and 202.20 is correct. The
12 person or entity designated by a local government pursuant to
13 s. 213.053(7)(u) may provide evidence to the department
14 demonstrating a specific person's failure to fully or
15 correctly report taxable communication services sales within
16 the jurisdiction. The department may request additional
17 information from the designee to assist in any review. The
18 department shall inform the designee of what action, if any,
19 the department intends to take regarding the person.

20 Section 23. Section 202.38, Florida Statutes, is
21 created to read:

22 202.38 Special rules for bad debts and adjustments
23 under previous taxes.--

24 (1)(a)1. Any dealer who has paid the tax imposed by
25 chapter 212 on telecommunications services billed prior to
26 October 1, 2001, which are no longer subject to such tax as a
27 result of chapter 2000-260, Laws of Florida, may take a credit
28 or obtain a refund of the state communications services tax
29 imposed under this chapter on unpaid balances due on worthless
30 accounts within 12 months following the last day of the
31

1 calendar year for which the bad debt was charged off on the
2 taxpayer's federal income tax return.

3 2. Any dealer who has paid a local public service tax
4 levied pursuant to chapter 166 on telecommunications services
5 billed prior to October 1, 2001, which are no longer subject
6 to such tax as a result of chapter 2000-260, Laws of Florida,
7 may take a credit or obtain a refund of the local
8 communications services tax imposed by such jurisdiction on
9 unpaid balances due on worthless accounts within 12 months
10 following the last day of the calendar year for which the bad
11 debt was charged off on the taxpayer's federal income tax
12 return.

13 (b) If any account for which a credit or refund has
14 been received under this section is then in whole or in part
15 paid to the dealer, the amount paid must be included in the
16 first communications services tax return filed after such
17 receipt and the applicable state and local communications
18 services tax paid accordingly.

19 (c) Bad debts associated with accounts receivable
20 which have been assigned or sold with recourse are eligible
21 upon reassignment for inclusion by the dealer in the credit or
22 refund authorized by this section.

23 (2)(a) If any dealer would have been entitled to an
24 adjustment of the tax imposed by chapter 212 on
25 telecommunications services billed prior to October 1, 2001,
26 which are no longer subject to such tax as a result of chapter
27 2000-260, Laws of Florida, such dealer may take a credit or
28 obtain a refund of the state communications services tax
29 imposed under this chapter.

30 (b) If any dealer would have been entitled to an
31 adjustment of a local public service tax levied pursuant to

1 chapter 166 on telecommunications services billed prior to
2 October 1, 2001, which are no longer subject to such tax as a
3 result of chapter 2000-260, Laws of Florida, such dealer may
4 take a credit or obtain a refund of the local communications
5 services tax imposed by such jurisdiction pursuant to this
6 chapter.

7 (3) Credits and refunds of the tax imposed by chapter
8 203 attributable to bad debts or adjustments with respect to
9 telecommunications services billed prior to October 1, 2001,
10 shall be governed by the applicable provisions of this
11 chapter.

12 (4) Notwithstanding any provision of law to the
13 contrary, the refunds and credits allowed by this section
14 shall be subject to audit by the state and the respective
15 local taxing jurisdictions in any audit of the taxes to which
16 such refunds and credits relate.

17 Section 24. Section 202.381, Florida Statutes, is
18 created to read:

19 202.381 Transition from previous taxes.--The
20 department is directed to implement the tax changes contained
21 in this act, and in chapter 2000-260, Laws of Florida, in a
22 manner that ensures that any request or action under existing
23 statutes and rules, including, but not limited to, a claim for
24 a credit or refund of an overpayment of tax, audits in
25 progress, and protests of tax, penalty, or interest initiated
26 before October 1, 2001, shall apply, to the fullest extent
27 possible, to any tax that replaces an existing tax that is
28 repealed effective October 1, 2001. It is the intent of the
29 Legislature that a person not be subject to an adverse
30 administrative action solely due to the tax changes that take
31 effect October 1, 2001.

1 Section 25. Paragraphs (a) and (b) of subsection (1)
2 of section 203.01, Florida Statutes, as amended by chapter
3 2000-260, Laws of Florida, are amended to read:

4 203.01 Tax on gross receipts for utility and
5 communications services.--

6 (1)(a)1. Every person that receives payment for any
7 utility service shall report by the last day of each month to
8 the Department of Revenue, under oath of the secretary or some
9 other officer of such person, the total amount of gross
10 receipts derived from business done within this state, or
11 between points within this state, for the preceding month and,
12 at the same time, shall pay into the State Treasury an amount
13 equal to a percentage of such gross receipts at the rate set
14 forth in paragraph (b). Such collections shall be certified
15 by the Comptroller upon the request of the State Board of
16 Education.

17 2. A tax is levied on communications services as
18 defined in s. 202.11(3). Such tax shall be applied to the same
19 services and transactions as are subject to taxation under
20 chapter 202, and to communications services that are subject
21 to the exemption provided in s. 202.125(1). Such tax shall be
22 applied to the sales price of communications services when
23 sold at retail and to the actual cost of operating substitute
24 communications systems, as such terms are defined in s.
25 202.11, shall be due and payable at the same time as the taxes
26 imposed pursuant to chapter 202, and shall be administered and
27 collected pursuant to the provisions of chapter 202.

28 (b) The rate applied to utility services shall be 2.5
29 percent. The rate applied to communications services shall be
30 2.36 percent ~~the rate calculated pursuant to s. 44, chapter~~
31 ~~2000-260, Laws of Florida.~~

1 Section 26. Paragraph (a) of subsection (1) of section
2 212.031, Florida Statutes, as amended by section 53 of chapter
3 2000-260, Laws of Florida, is amended to read:

4 212.031 Lease or rental of or license in real
5 property.--

6 (1)(a) It is declared to be the legislative intent
7 that every person is exercising a taxable privilege who
8 engages in the business of renting, leasing, letting, or
9 granting a license for the use of any real property unless
10 such property is:

11 1. Assessed as agricultural property under s. 193.461.

12 2. Used exclusively as dwelling units.

13 3. Property subject to tax on parking, docking, or
14 storage spaces under s. 212.03(6).

15 4. Recreational property or the common elements of a
16 condominium when subject to a lease between the developer or
17 owner thereof and the condominium association in its own right
18 or as agent for the owners of individual condominium units or
19 the owners of individual condominium units. However, only the
20 lease payments on such property shall be exempt from the tax
21 imposed by this chapter, and any other use made by the owner
22 or the condominium association shall be fully taxable under
23 this chapter.

24 5. A public or private street or right-of-way and
25 poles, conduits, fixtures, and similar improvements located on
26 such streets or rights-of-way, occupied or used by a utility
27 or provider of communications services, as defined in s.
28 212.11, franchised cable television company for utility or
29 communications or television purposes. For purposes of this
30 subparagraph, the term "utility" means any person providing
31 utility services as defined in s. 203.012. This exception also

1 applies to property, wherever located, on which the following
2 are placed: towers, antennas, cables, accessory structures, or
3 equipment, not including switching equipment, used in the
4 provision of mobile communications services as defined in s.
5 202.11. For purposes of this chapter, towers used in the
6 provision of mobile communications services, as defined in s.
7 202.11, are considered to be fixtures.

8 6. A public street or road which is used for
9 transportation purposes.

10 7. Property used at an airport exclusively for the
11 purpose of aircraft landing or aircraft taxiing or property
12 used by an airline for the purpose of loading or unloading
13 passengers or property onto or from aircraft or for fueling
14 aircraft.

15 8.a. Property used at a port authority, as defined in
16 s. 315.02(2), exclusively for the purpose of oceangoing
17 vessels or tugs docking, or such vessels mooring on property
18 used by a port authority for the purpose of loading or
19 unloading passengers or cargo onto or from such a vessel, or
20 property used at a port authority for fueling such vessels, or
21 to the extent that the amount paid for the use of any property
22 at the port is based on the charge for the amount of tonnage
23 actually imported or exported through the port by a tenant.

24 b. The amount charged for the use of any property at
25 the port in excess of the amount charged for tonnage actually
26 imported or exported shall remain subject to tax except as
27 provided in sub-subparagraph a.

28 9. Property used as an integral part of the
29 performance of qualified production services. As used in this
30 subparagraph, the term "qualified production services" means
31 any activity or service performed directly in connection with

1 the production of a qualified motion picture, as defined in s.
2 212.06(1)(b), and includes:

3 a. Photography, sound and recording, casting, location
4 managing and scouting, shooting, creation of special and
5 optical effects, animation, adaptation (language, media,
6 electronic, or otherwise), technological modifications,
7 computer graphics, set and stage support (such as
8 electricians, lighting designers and operators, greensmen,
9 prop managers and assistants, and grips), wardrobe (design,
10 preparation, and management), hair and makeup (design,
11 production, and application), performing (such as acting,
12 dancing, and playing), designing and executing stunts,
13 coaching, consulting, writing, scoring, composing,
14 choreographing, script supervising, directing, producing,
15 transmitting dailies, dubbing, mixing, editing, cutting,
16 looping, printing, processing, duplicating, storing, and
17 distributing;

18 b. The design, planning, engineering, construction,
19 alteration, repair, and maintenance of real or personal
20 property including stages, sets, props, models, paintings, and
21 facilities principally required for the performance of those
22 services listed in sub-subparagraph a.; and

23 c. Property management services directly related to
24 property used in connection with the services described in
25 sub-subparagraphs a. and b.

26

27 This exemption will inure to the taxpayer upon presentation of
28 the certificate of exemption issued to the taxpayer under the
29 provisions of s. 288.1258.

30 10. Leased, subleased, licensed, or rented to a person
31 providing food and drink concessionaire services within the

1 premises of a convention hall, exhibition hall, auditorium,
2 stadium, theater, arena, civic center, performing arts center,
3 publicly owned recreational facility, or any business operated
4 under a permit issued pursuant to chapter 550. A person
5 providing retail concessionaire services involving the sale of
6 food and drink or other tangible personal property within the
7 premises of an airport shall be subject to tax on the rental
8 of real property used for that purpose, but shall not be
9 subject to the tax on any license to use the property. For
10 purposes of this subparagraph, the term "sale" shall not
11 include the leasing of tangible personal property.

12 11. Property occupied pursuant to an instrument
13 calling for payments which the department has declared, in a
14 Technical Assistance Advisement issued on or before March 15,
15 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
16 Florida Administrative Code; provided that this subparagraph
17 shall only apply to property occupied by the same person
18 before and after the execution of the subject instrument and
19 only to those payments made pursuant to such instrument,
20 exclusive of renewals and extensions thereof occurring after
21 March 15, 1993.

22 12. Rented, leased, subleased, or licensed to a
23 concessionaire by a convention hall, exhibition hall,
24 auditorium, stadium, theater, arena, civic center, performing
25 arts center, or publicly owned recreational facility, during
26 an event at the facility, to be used by the concessionaire to
27 sell souvenirs, novelties, or other event-related products.
28 This subparagraph applies only to that portion of the rental,
29 lease, or license payment which is based on a percentage of
30 sales and not based on a fixed price.

31

1 13. Property used or occupied predominantly for space
2 flight business purposes. As used in this subparagraph, "space
3 flight business" means the manufacturing, processing, or
4 assembly of a space facility, space propulsion system, space
5 vehicle, satellite, or station of any kind possessing the
6 capacity for space flight, as defined by s. 212.02(23), or
7 components thereof, and also means the following activities
8 supporting space flight: vehicle launch activities, flight
9 operations, ground control or ground support, and all
10 administrative activities directly related thereto. Property
11 shall be deemed to be used or occupied predominantly for space
12 flight business purposes if more than 50 percent of the
13 property, or improvements thereon, is used for one or more
14 space flight business purposes. Possession by a landlord,
15 lessor, or licensor of a signed written statement from the
16 tenant, lessee, or licensee claiming the exemption shall
17 relieve the landlord, lessor, or licensor from the
18 responsibility of collecting the tax, and the department shall
19 look solely to the tenant, lessee, or licensee for recovery of
20 such tax if it determines that the exemption was not
21 applicable.

22 Section 27. Effective July 1, 2003, paragraph (a) of
23 subsection (1) of section 212.031, Florida Statutes, is
24 amended to read:

25 212.031 Lease or rental of or license in real
26 property.--

27 (1)(a) It is declared to be the legislative intent
28 that every person is exercising a taxable privilege who
29 engages in the business of renting, leasing, letting, or
30 granting a license for the use of any real property unless
31 such property is:

- 1 1. Assessed as agricultural property under s. 193.461.
- 2 2. Used exclusively as dwelling units.
- 3 3. Property subject to tax on parking, docking, or
- 4 storage spaces under s. 212.03(6).
- 5 4. Recreational property or the common elements of a
- 6 condominium when subject to a lease between the developer or
- 7 owner thereof and the condominium association in its own right
- 8 or as agent for the owners of individual condominium units or
- 9 the owners of individual condominium units. However, only the
- 10 lease payments on such property shall be exempt from the tax
- 11 imposed by this chapter, and any other use made by the owner
- 12 or the condominium association shall be fully taxable under
- 13 this chapter.
- 14 5. A public or private street or right-of-way and
- 15 poles, conduits, fixtures, and similar improvements located on
- 16 such streets or rights-of-way, occupied or used by a utility
- 17 or provider of communications services, as defined in s.
- 18 212.11, franchised cable television company for utility or
- 19 communications or television purposes. For purposes of this
- 20 subparagraph, the term "utility" means any person providing
- 21 utility services as defined in s. 203.012. This exception also
- 22 applies to property, wherever located, on which the following
- 23 are placed: towers, antennas, cables, accessory structures, or
- 24 equipment, not including switching equipment, used in the
- 25 provision of mobile communications services as defined in s.
- 26 202.11. For purposes of this chapter, towers used in the
- 27 provision of mobile communications services, as defined in s.
- 28 202.11, are considered to be fixtures.
- 29 6. A public street or road which is used for
- 30 transportation purposes.
- 31

1 7. Property used at an airport exclusively for the
2 purpose of aircraft landing or aircraft taxiing or property
3 used by an airline for the purpose of loading or unloading
4 passengers or property onto or from aircraft or for fueling
5 aircraft.

6 8.a. Property used at a port authority, as defined in
7 s. 315.02(2), exclusively for the purpose of oceangoing
8 vessels or tugs docking, or such vessels mooring on property
9 used by a port authority for the purpose of loading or
10 unloading passengers or cargo onto or from such a vessel, or
11 property used at a port authority for fueling such vessels, or
12 to the extent that the amount paid for the use of any property
13 at the port is based on the charge for the amount of tonnage
14 actually imported or exported through the port by a tenant.

15 b. The amount charged for the use of any property at
16 the port in excess of the amount charged for tonnage actually
17 imported or exported shall remain subject to tax except as
18 provided in sub-subparagraph a.

19 9. Property used as an integral part of the
20 performance of qualified production services. As used in this
21 subparagraph, the term "qualified production services" means
22 any activity or service performed directly in connection with
23 the production of a qualified motion picture, as defined in s.
24 212.06(1)(b), and includes:

25 a. Photography, sound and recording, casting, location
26 managing and scouting, shooting, creation of special and
27 optical effects, animation, adaptation (language, media,
28 electronic, or otherwise), technological modifications,
29 computer graphics, set and stage support (such as
30 electricians, lighting designers and operators, greensmen,
31 prop managers and assistants, and grips), wardrobe (design,

1 preparation, and management), hair and makeup (design,
2 production, and application), performing (such as acting,
3 dancing, and playing), designing and executing stunts,
4 coaching, consulting, writing, scoring, composing,
5 choreographing, script supervising, directing, producing,
6 transmitting dailies, dubbing, mixing, editing, cutting,
7 looping, printing, processing, duplicating, storing, and
8 distributing;

9 b. The design, planning, engineering, construction,
10 alteration, repair, and maintenance of real or personal
11 property including stages, sets, props, models, paintings, and
12 facilities principally required for the performance of those
13 services listed in sub-subparagraph a.; and

14 c. Property management services directly related to
15 property used in connection with the services described in
16 sub-subparagraphs a. and b.

17

18 This exemption will inure to the taxpayer upon presentation of
19 the certificate of exemption issued to the taxpayer under the
20 provisions of s. 288.1258.

21

22 10. Leased, subleased, licensed, or rented to a person
23 providing food and drink concessionaire services within the
24 premises of a convention hall, exhibition hall, auditorium,
25 stadium, theater, arena, civic center, performing arts center,
26 publicly owned recreational facility, or any business operated
27 under a permit issued pursuant to chapter 550. A person
28 providing retail concessionaire services involving the sale of
29 food and drink or other tangible personal property within the
30 premises of an airport shall be subject to tax on the rental
31 of real property used for that purpose, but shall not be

1 subject to the tax on any license to use the property. For
2 purposes of this subparagraph, the term "sale" shall not
3 include the leasing of tangible personal property.

4 11. Property occupied pursuant to an instrument
5 calling for payments which the department has declared, in a
6 Technical Assistance Advisement issued on or before March 15,
7 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
8 Florida Administrative Code; provided that this subparagraph
9 shall only apply to property occupied by the same person
10 before and after the execution of the subject instrument and
11 only to those payments made pursuant to such instrument,
12 exclusive of renewals and extensions thereof occurring after
13 March 15, 1993.

14 12. Property used or occupied predominantly for space
15 flight business purposes. As used in this subparagraph, "space
16 flight business" means the manufacturing, processing, or
17 assembly of a space facility, space propulsion system, space
18 vehicle, satellite, or station of any kind possessing the
19 capacity for space flight, as defined by s. 212.02(23), or
20 components thereof, and also means the following activities
21 supporting space flight: vehicle launch activities, flight
22 operations, ground control or ground support, and all
23 administrative activities directly related thereto. Property
24 shall be deemed to be used or occupied predominantly for space
25 flight business purposes if more than 50 percent of the
26 property, or improvements thereon, is used for one or more
27 space flight business purposes. Possession by a landlord,
28 lessor, or licensor of a signed written statement from the
29 tenant, lessee, or licensee claiming the exemption shall
30 relieve the landlord, lessor, or licensor from the
31 responsibility of collecting the tax, and the department shall

1 look solely to the tenant, lessee, or licensee for recovery of
2 such tax if it determines that the exemption was not
3 applicable.

4 Section 28. Effective upon this act becoming a law,
5 paragraph (c) of subsection (3) of section 337.401, Florida
6 Statutes, as amended by section 50 of chapter 2000-260, Laws
7 of Florida, is amended to read:

8 337.401 Use of right-of-way for utilities subject to
9 regulation; permit; fees.--

10 (3)

11 (c)1. It is the intention of the state to treat all
12 providers of communications services that use or occupy
13 municipal or charter county roads or rights-of-way for the
14 provision of communications services in a nondiscriminatory
15 and competitively neutral manner with respect to the payment
16 of permit fees. Certain providers of communications services
17 have been granted by general law the authority to offset
18 permit fees against franchise or other fees while other
19 providers of communications services have not been granted
20 this authority. In order to treat all providers of
21 communications services in a nondiscriminatory and
22 competitively neutral manner with respect to the payment of
23 permit fees, each municipality and charter county shall make
24 an election under either sub-subparagraph a. or
25 sub-subparagraph b. and must inform the Department of Revenue
26 of the election by certified mail by July 16 ~~±~~, 2001. Such
27 election shall take effect October 1, 2001.

28 a.(I) The municipality or charter county may require
29 and collect permit fees from any providers of communications
30 services that use or occupy municipal or county roads or
31 rights-of-way. All fees permitted under this sub-subparagraph

1 must be reasonable and commensurate with the direct and actual
2 cost of the regulatory activity, including issuing and
3 processing permits, plan reviews, physical inspection, and
4 direct administrative costs; must be demonstrable; and must be
5 equitable among users of the roads or rights-of-way. A fee
6 permitted under this sub-subparagraph may not: be offset
7 against the tax imposed under chapter 202; include the costs
8 of roads or rights-of-way acquisition or roads or
9 rights-of-way rental; include any general administrative,
10 management, or maintenance costs of the roads or
11 rights-of-way; or be based on a percentage of the value or
12 costs associated with the work to be performed on the roads or
13 rights-of-way. In an action to recover amounts due for a fee
14 not permitted under this sub-subparagraph, the prevailing
15 party may recover court costs and attorney's fees at trial and
16 on appeal. In addition to the limitations set forth in this
17 section, a fee levied by a municipality or charter county
18 under this sub-subparagraph may not exceed \$100. However,
19 permit fees may not be imposed with respect to permits that
20 may be required for service drop lines not required to be
21 noticed under s. 556.108(5)(b) or for any activity that does
22 not require the physical disturbance of the roads or
23 rights-of-way or does not impair access to or full use of the
24 roads or rights-of-way.

25 (II) To ensure competitive neutrality among providers
26 of communications services, for any municipality or charter
27 county that elects to exercise its authority to require and
28 collect permit fees under this sub-subparagraph, the rate of
29 the local communications services tax imposed by such
30 jurisdiction, as computed under s. 202.20(1) and (2), shall
31 automatically be reduced by a rate of 0.12 percent.

1 b. Alternatively, the municipality or charter county
2 may elect not to require and collect permit fees from any
3 provider of communications services that uses or occupies
4 municipal or charter county roads or rights-of-way for the
5 provision of communications services; however, each
6 municipality or charter county that elects to operate under
7 this sub-subparagraph retains all authority to establish rules
8 and regulations for providers of communications services to
9 use or occupy roads or rights-of-way as provided in this
10 section. If a municipality or charter county elects to operate
11 under this sub-subparagraph, the total rate for the local
12 communications services tax as computed under s. 202.20(1) and
13 (2) for that municipality or charter county may be increased
14 by ordinance or resolution by an amount not to exceed a rate
15 of 0.12 percent. If a municipality or charter county elects to
16 increase its rate effective October 1, 2001, the municipality
17 or charter county shall inform the department of such
18 increased rate by certified mail postmarked on or before July
19 16, 2001.

20 c. A municipality or charter county that does not make
21 an election as provided for in this subparagraph shall be
22 presumed to have elected to operate under the provisions of
23 sub-subparagraph b.

24 2. Each noncharter county shall make an election under
25 either sub-subparagraph a. or sub-subparagraph b. and shall
26 inform the Department of Revenue of the election by certified
27 mail by July 16 ~~±~~, 2001. Such election shall take effect
28 October 1, 2001.

29 a. The noncharter county may elect to require and
30 collect permit fees from any providers of communications
31 services that use or occupy noncharter county roads or

1 | rights-of-way. All fees permitted under this sub-subparagraph
2 | must be reasonable and commensurate with the direct and actual
3 | cost of the regulatory activity, including issuing and
4 | processing permits, plan reviews, physical inspection, and
5 | direct administrative costs; must be demonstrable; and must be
6 | equitable among users of the roads or rights-of-way. A fee
7 | permitted under this sub-subparagraph may not: be offset
8 | against the tax imposed under chapter 202; include the costs
9 | of roads or rights-of-way acquisition or roads or
10 | rights-of-way rental; include any general administrative,
11 | management, or maintenance costs of the roads or
12 | rights-of-way; or be based on a percentage of the value or
13 | costs associated with the work to be performed on the roads or
14 | rights-of-way. In an action to recover amounts due for a fee
15 | not permitted under this sub-subparagraph, the prevailing
16 | party may recover court costs and attorney's fees at trial and
17 | on appeal. In addition to the limitations set forth in this
18 | section, a fee levied by a noncharter county under this
19 | sub-subparagraph may not exceed \$100. However, permit fees may
20 | not be imposed with respect to permits that may be required
21 | for service drop lines not required to be noticed under s.
22 | 556.108(5)(b) or for any activity that does not require the
23 | physical disturbance of the roads or rights-of-way or does not
24 | impair access to or full use of the roads or rights-of-way.

25 | b. Alternatively, the noncharter county may elect not
26 | to require and collect permit fees from any provider of
27 | communications services that uses or occupies noncharter
28 | county roads or rights-of-way for the provision of
29 | communications services; however, each noncharter county that
30 | elects to operate under this sub-subparagraph shall retain all
31 | authority to establish rules and regulations for providers of

1 | communications services to use or occupy roads or
2 | rights-of-way as provided in this section. If a noncharter
3 | county elects to operate under this sub-subparagraph, the
4 | total rate for the local communications services tax as
5 | computed under s. 202.20(1) and (2) for that noncharter county
6 | may be increased by ordinance or resolution by an amount not
7 | to exceed a rate of 0.24 percent, to replace the revenue the
8 | noncharter county would otherwise have received from permit
9 | fees for providers of communications services. If a noncharter
10 | county elects to increase its rate effective October 1, 2001,
11 | the noncharter county shall inform the department of such
12 | increased rate by certified mail postmarked on or before July
13 | 16, 2001.

14 | c. A noncharter county that does not make an election
15 | as provided for in this subparagraph shall be presumed to have
16 | elected to operate under the provisions of sub-subparagraph b.

17 | 3. Except as provided in this paragraph,
18 | municipalities and counties retain all existing authority to
19 | require and collect permit fees from users or occupants of
20 | municipal or county roads or rights-of-way and to set
21 | appropriate permit fee amounts.

22 | Section 29. Paragraphs (f) and (g) of subsection (3)
23 | of section 337.401, Florida Statutes, as amended by section 51
24 | of chapter 2000-260, Laws of Florida, are repealed, paragraphs
25 | (a), (b), (c), (e), and (h) of that subsection are amended,
26 | new paragraphs (j) and (k) are added to that subsection, and
27 | subsections (4) and (5) of that section are amended, to read:

28 | 337.401 Use of right-of-way for utilities subject to
29 | regulation; permit; fees.--

30 | (3)(a)1. Because of the unique circumstances
31 | applicable to providers of communications services, including,

1 but not limited to, the circumstances described in paragraph
2 (e) and the fact that federal and state law require the
3 nondiscriminatory treatment of providers of telecommunications
4 services, and because of the desire to promote competition
5 among providers of communications services, it is the intent
6 of the Legislature that municipalities and counties treat
7 providers of communications services in a nondiscriminatory
8 and competitively neutral manner when imposing rules or
9 regulations governing the placement or maintenance of
10 communications facilities in the public roads or
11 rights-of-way. Rules or regulations imposed by a municipality
12 or county relating to providers of communications services
13 placing or maintaining communications facilities in its roads
14 or rights-of-way must be generally applicable to all providers
15 of communications services and, notwithstanding any other law,
16 may not require a provider of communications services, except
17 as otherwise provided in subparagraph 2.~~paragraph (f)~~, to
18 apply for or enter into an individual license, franchise, or
19 other agreement with the municipality or county as a condition
20 of placing or maintaining communications facilities in its
21 roads or rights-of-way. In addition to other reasonable rules
22 or regulations that a municipality or county may adopt
23 relating to the placement or maintenance of communications
24 facilities in its roads or rights-of-way under this
25 subsection, a municipality or county may require a provider of
26 communications services that places or seeks to place
27 facilities in its roads or rights-of-way to register with the
28 municipality or county and to provide the name of the
29 registrant; the name, address, and telephone number of a
30 contact person for the registrant; the number of the
31 registrant's current certificate of authorization issued by

1 the Florida Public Service Commission or the Federal
2 Communications Commission; and proof of insurance or
3 self-insuring status adequate to defend and cover claims.
4 Nothing in this subparagraph is intended to limit or expand
5 any existing zoning or land use authority of a municipality or
6 county; however, no such zoning or land use authority may
7 require an individual license, franchise, or other agreement
8 as prohibited by this subparagraph.

9 2. Notwithstanding the provisions of subparagraph 1.,
10 a municipality or county may, as provided by 47 U.S.C. s. 541,
11 award one or more franchises within its jurisdiction for the
12 provision of cable service, and a provider of cable service
13 shall not provide cable service without such franchise. Each
14 municipality and county retains authority to negotiate all
15 terms and conditions of a cable service franchise allowed by
16 federal law and s. 166.046, except those terms and conditions
17 related to franchise fees and the definition of gross revenues
18 or other definitions or methodologies related to the payment
19 or assessment of franchise fees and permit fees as provided in
20 paragraph (c) on providers of cable services. A municipality
21 or county may exercise its right to require from providers of
22 cable service in-kind requirements, including, but not limited
23 to, institutional networks, and contributions for, or in
24 support of, the use or construction of public, educational, or
25 governmental access facilities to the extent permitted by
26 federal law. A provider of cable service may exercise its
27 right to recover any such expenses associated with such
28 in-kind requirements, to the extent permitted by federal law.

29 (b) Registration described in subparagraph (a)1. does
30 not establish a right to place or maintain or priority for the
31 placement or maintenance of a communications facility in roads

1 or rights-of-way of a municipality or county.Each
2 municipality and county retains the authority to regulate and
3 manage municipal and county roads or rights-of-way in
4 exercising its police power. Any rules or regulations adopted
5 by a municipality or county which govern the occupation of its
6 roads or rights-of-way by telecommunications companies must be
7 related to the placement or maintenance of facilities in such
8 roads or rights-of-way, must be reasonable and
9 nondiscriminatory, and may include only those matters
10 necessary to manage the roads or rights-of-way of the
11 municipality or county.

12 (c)1. It is the intention of the state to treat all
13 providers of communications services that use or occupy
14 municipal or charter county roads or rights-of-way for the
15 provision of communications services in a nondiscriminatory
16 and competitively neutral manner with respect to the payment
17 of permit fees. Certain providers of communications services
18 have been granted by general law the authority to offset
19 permit fees against franchise or other fees while other
20 providers of communications services have not been granted
21 this authority. In order to treat all providers of
22 communications services in a nondiscriminatory and
23 competitively neutral manner with respect to the payment of
24 permit fees, each municipality and charter county shall make
25 an election under either sub-subparagraph a. or
26 sub-subparagraph b. and must inform the Department of Revenue
27 of the election by certified mail by July 16 ±, 2001. Such
28 election shall take effect October 1, 2001.

29 a.(I) The municipality or charter county may require
30 and collect permit fees from any providers of communications
31 services that use or occupy municipal or county roads or

1 rights-of-way. All fees permitted under this sub-subparagraph
2 must be reasonable and commensurate with the direct and actual
3 cost of the regulatory activity, including issuing and
4 processing permits, plan reviews, physical inspection, and
5 direct administrative costs; must be demonstrable; and must be
6 equitable among users of the roads or rights-of-way. A fee
7 permitted under this sub-subparagraph may not: be offset
8 against the tax imposed under chapter 202; include the costs
9 of roads or rights-of-way acquisition or roads or
10 rights-of-way rental; include any general administrative,
11 management, or maintenance costs of the roads or
12 rights-of-way; or be based on a percentage of the value or
13 costs associated with the work to be performed on the roads or
14 rights-of-way. In an action to recover amounts due for a fee
15 not permitted under this sub-subparagraph, the prevailing
16 party may recover court costs and attorney's fees at trial and
17 on appeal. In addition to the limitations set forth in this
18 section, a fee levied by a municipality or charter county
19 under this sub-subparagraph may not exceed \$100. However,
20 permit fees may not be imposed with respect to permits that
21 may be required for service drop lines not required to be
22 noticed under s. 556.108(5)(b) or for any activity that does
23 not require the physical disturbance of the roads or
24 rights-of-way or does not impair access to or full use of the
25 roads or rights-of-way.

26 (II) To ensure competitive neutrality among providers
27 of communications services, for any municipality or charter
28 county that elects to exercise its authority to require and
29 collect permit fees under this sub-subparagraph, the rate of
30 the local communications services tax imposed by such

31

1 jurisdiction, as computed under s. 202.20~~(1) and (2)~~, shall
2 automatically be reduced by a rate of 0.12 percent.

3 b. Alternatively, the municipality or charter county
4 may elect not to require and collect permit fees from any
5 provider of communications services that uses or occupies
6 municipal or charter county roads or rights-of-way for the
7 provision of communications services; however, each
8 municipality or charter county that elects to operate under
9 this sub-subparagraph retains all authority to establish rules
10 and regulations for providers of communications services to
11 use or occupy roads or rights-of-way as provided in this
12 section. If a municipality or charter county elects to operate
13 under this sub-subparagraph, the total rate for the local
14 communications services tax as computed under s. 202.20~~(1) and~~
15 ~~(2)~~for that municipality or charter county may be increased
16 by ordinance or resolution by an amount not to exceed a rate
17 of 0.12 percent. If a municipality or charter county elects to
18 increase its rate effective October 1, 2001, the municipality
19 or charter county shall inform the department of such
20 increased rate by certified mail postmarked on or before July
21 16, 2001.

22 c. A municipality or charter county that does not make
23 an election as provided for in this subparagraph shall be
24 presumed to have elected to operate under the provisions of
25 sub-subparagraph b.

26 2. Each noncharter county shall make an election under
27 either sub-subparagraph a. or sub-subparagraph b. and shall
28 inform the Department of Revenue of the election by certified
29 mail by July 16 ~~±~~, 2001. Such election shall take effect
30 October 1, 2001.

31

1 a. The noncharter county may elect to require and
2 collect permit fees from any providers of communications
3 services that use or occupy noncharter county roads or
4 rights-of-way. All fees permitted under this sub-subparagraph
5 must be reasonable and commensurate with the direct and actual
6 cost of the regulatory activity, including issuing and
7 processing permits, plan reviews, physical inspection, and
8 direct administrative costs; must be demonstrable; and must be
9 equitable among users of the roads or rights-of-way. A fee
10 permitted under this sub-subparagraph may not: be offset
11 against the tax imposed under chapter 202; include the costs
12 of roads or rights-of-way acquisition or roads or
13 rights-of-way rental; include any general administrative,
14 management, or maintenance costs of the roads or
15 rights-of-way; or be based on a percentage of the value or
16 costs associated with the work to be performed on the roads or
17 rights-of-way. In an action to recover amounts due for a fee
18 not permitted under this sub-subparagraph, the prevailing
19 party may recover court costs and attorney's fees at trial and
20 on appeal. In addition to the limitations set forth in this
21 section, a fee levied by a noncharter county under this
22 sub-subparagraph may not exceed \$100. However, permit fees may
23 not be imposed with respect to permits that may be required
24 for service drop lines not required to be noticed under s.
25 556.108(5)(b) or for any activity that does not require the
26 physical disturbance of the roads or rights-of-way or does not
27 impair access to or full use of the roads or rights-of-way.

28 b. Alternatively, the noncharter county may elect not
29 to require and collect permit fees from any provider of
30 communications services that uses or occupies noncharter
31 county roads or rights-of-way for the provision of

1 | communications services; however, each noncharter county that
2 | elects to operate under this sub-subparagraph shall retain all
3 | authority to establish rules and regulations for providers of
4 | communications services to use or occupy roads or
5 | rights-of-way as provided in this section. If a noncharter
6 | county elects to operate under this sub-subparagraph, the
7 | total rate for the local communications services tax as
8 | computed under s. 202.20~~(1) and (2)~~ for that noncharter county
9 | may be increased by ordinance or resolution by an amount not
10 | to exceed a rate of 0.24 percent, to replace the revenue the
11 | noncharter county would otherwise have received from permit
12 | fees for providers of communications services. If a noncharter
13 | county elects to increase its rate effective October 1, 2001,
14 | the noncharter county shall inform the department of such
15 | increased rate by certified mail postmarked on or before July
16 | 16, 2001.

17 | c. A noncharter county that does not make an election
18 | as provided for in this subparagraph shall be presumed to have
19 | elected to operate under the provisions of sub-subparagraph b.

20 | 3. Except as provided in this paragraph,
21 | municipalities and counties retain all existing authority to
22 | require and collect permit fees from users or occupants of
23 | municipal or county roads or rights-of-way and to set
24 | appropriate permit fee amounts.

25 | (e) The authority of municipalities and counties to
26 | require franchise fees from providers of communications
27 | services, with respect to the provision of communications
28 | services, is specifically preempted by the state, except as
29 | otherwise provided in subparagraph (a)2.~~paragraph (f)~~,
30 | because of unique circumstances applicable to providers of
31 | communications services when compared to other utilities

1 occupying municipal or county roads or rights-of-way.
2 Providers of communications services may provide similar
3 services in a manner that requires the placement of facilities
4 in municipal or county roads or rights-of-way or in a manner
5 that does not require the placement of facilities in such
6 roads or rights-of-way. Although similar communications
7 services may be provided by different means, the state desires
8 to treat providers of communications services in a
9 nondiscriminatory manner and to have the taxes, franchise
10 fees, and other fees paid by providers of communications
11 services be competitively neutral. Municipalities and counties
12 retain all existing authority, if any, to collect franchise
13 fees from users or occupants of municipal or county roads or
14 rights-of-way other than providers of communications services,
15 and the provisions of this subsection shall have no effect
16 upon this authority. The provisions of this subsection do not
17 restrict the authority, if any, of municipalities or counties
18 or other governmental entities to receive reasonable rental
19 fees based on fair market value for the use of public lands
20 and buildings on property outside the public roads or
21 rights-of-way for the placement of communications antennas and
22 towers.

23 (f)~~(h)~~ Except as expressly allowed or authorized by
24 general law and except for the rights-of-way permit fees
25 subject to paragraph (c), a municipality or county may not
26 levy on a provider of communications services a tax, fee, or
27 other charge or imposition for operating as a provider of
28 communications services within the jurisdiction of the
29 municipality or county which is in any way related to using
30 its roads or rights-of-way. A municipality or county may not
31 require or solicit in-kind compensation, except as otherwise

1 provided in subparagraph (a)2.~~paragraph (f)~~. Nothing in this
2 paragraph shall impair any ordinance or agreement in effect on
3 May 22, 1998, or any voluntary agreement entered into
4 subsequent to that date, which provides for or allows in-kind
5 compensation by a telecommunications company.

6 (j) Pursuant to this paragraph, any county or
7 municipality may by ordinance change either its election made
8 on or before July 16, 2001, under paragraph (c) or an election
9 previously made under this paragraph.

10 1.a. If a municipality or charter county changes its
11 election under this paragraph in order to exercise its
12 authority to require and collect permit fees in accordance
13 with this subsection, the rate of the local communications
14 services tax imposed by such jurisdiction pursuant to ss.
15 202.19 and 202.20 shall automatically be reduced by the sum of
16 0.12 percent plus the percentage, if any, by which such rate
17 was increased pursuant to sub-subparagraph (c)1.b.

18 b. If a municipality or charter county changes its
19 election under this paragraph in order to discontinue
20 requiring and collecting permit fees, the rate of the local
21 communications services tax imposed by such jurisdiction
22 pursuant to ss. 202.19 and 202.20 may be increased by
23 ordinance or resolution by an amount not to exceed 0.24
24 percent.

25 2. If a noncharter county changes its election under
26 this paragraph in order to exercise its authority to require
27 and collect permit fees in accordance with this subsection,
28 the rate of the local communications services tax imposed by
29 such jurisdiction pursuant to ss. 202.19 and 202.20 shall
30 automatically be reduced by the percentage, if any, by which
31 such rate was increased pursuant to sub-subparagraph (c)2.b.

1 3.a. Any change of election pursuant to this paragraph
2 and any tax rate change resulting from such change of election
3 shall be subject to the notice requirements of s. 202.21;
4 however, no such change of election shall become effective
5 prior to January 1, 2003.

6 b. Any county or municipality changing its election
7 under this paragraph in order to exercise its authority to
8 require and collect permit fees shall, in addition to
9 complying with the notice requirements under s. 202.21,
10 provide to all dealers providing communications services in
11 such jurisdiction written notice of such change of election by
12 July 1 immediately preceding the January 1 on which such
13 change of election becomes effective. For purposes of this
14 sub-subparagraph, dealers providing communications services in
15 such jurisdiction shall include every dealer reporting tax to
16 such jurisdiction pursuant to s. 202.37 on the return required
17 under s. 202.27 to be filed on or before the 20th day of May
18 immediately preceding the January 1 on which such change of
19 election becomes effective.

20 (k) Notwithstanding the provisions of s. 202.19, when
21 a local communications services tax rate is changed as a
22 result of an election made or changed under this subsection,
23 such rate shall not be rounded to tenths.

24 (4) As used in this section, "communications services"
25 ~~has and "cable services" have~~ the same meaning ~~meanings~~
26 ascribed in chapter 202, and "cable service" has the same
27 meaning ascribed in 47 U.S.C. s. 522, as amended.

28 (5) This section, except subsections (1) and (2) and
29 paragraph (3) ~~(g)(i)~~, does not apply to the provision of pay
30 telephone service on public, municipal, or county roads or
31 rights-of-way.

1 Section 30. Notwithstanding any provision of law to
2 the contrary, the provisions of section 166.234, Florida
3 Statutes, shall continue to apply with respect to all public
4 service taxes imposed on telecommunications services under
5 section 166.231(9), Florida Statutes, prior to its amendment
6 by chapter 2000-260, Laws of Florida.

7 Section 31. (1) Notwithstanding any law or ordinance
8 to the contrary, and regardless of the payment schedule
9 contained in any license, franchise, ordinance, or other
10 arrangement that provides for payment after December 31, 2001,
11 all franchise fees required to be paid by cable or
12 telecommunications service providers with respect to cable or
13 telecommunications services provided prior to October 1, 2001,
14 shall be paid on or before December 31, 2001.

15 (2) For services provided prior to October 1, 2001,
16 all franchise fees required to be paid prior to October 1,
17 2001, under any license, franchise, ordinance, or other
18 arrangement shall be paid as provided in such license,
19 franchise, ordinance, or other arrangement. Cable and
20 telecommunications services providers shall be obligated to
21 remit franchise fees collected from subscribers for services
22 billed prior to October 1, 2001, regardless of their actual
23 collection date.

24 Section 32. Effective upon this act becoming a law,
25 section 52, subsections (1) and (2) of section 58, and section
26 59 of chapter 2000-260, Laws of Florida, are repealed.

27 Section 33. Subsection (6) of section 212.20, Florida
28 Statutes, is amended to read:

29 212.20 Funds collected, disposition; additional powers
30 of department; operational expense; refund of taxes
31 adjudicated unconstitutionally collected.--

1 (6) Distribution of all proceeds under this chapter
2 and s. 202.18(1)(b) and (2)(b) shall be as follows:

3 (a) Proceeds from the convention development taxes
4 authorized under s. 212.0305 shall be reallocated to the
5 Convention Development Tax Clearing Trust Fund.

6 (b) Proceeds from discretionary sales surtaxes imposed
7 pursuant to ss. 212.054 and 212.055 shall be reallocated to
8 the Discretionary Sales Surtax Clearing Trust Fund.

9 ~~(c) Proceeds from the tax imposed pursuant to s.~~
10 ~~212.06(5)(a)2. shall be reallocated to the Mail Order Sales~~
11 ~~Tax Clearing Trust Fund.~~

12 (c)(d) Proceeds from the fees imposed under ss.
13 212.05(1)(i)3. and 212.18(3) shall remain with the General
14 Revenue Fund.

15 (d)(e) The proceeds of all other taxes and fees
16 imposed pursuant to this chapter or remitted pursuant to s.
17 202.18(1)(b) and (2)(b) shall be distributed as follows:

18 1. In any fiscal year, the greater of \$500 million,
19 minus an amount equal to 4.6 percent of the proceeds of the
20 taxes collected pursuant to chapter 201, or 5 percent of all
21 other taxes and fees imposed pursuant to this chapter or
22 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be
23 deposited in monthly installments into the General Revenue
24 Fund.

25 2. Two-tenths of one percent shall be transferred to
26 the Solid Waste Management Trust Fund.

27 3. After the distribution under subparagraphs 1. and
28 2., 9.653 percent of the amount remitted by a sales tax dealer
29 located within a participating county pursuant to s. 218.61
30 shall be transferred into the Local Government Half-cent Sales
31 Tax Clearing Trust Fund.

1 4. After the distribution under subparagraphs 1., 2.,
2 and 3., 0.065 percent shall be transferred to the Local
3 Government Half-cent Sales Tax Clearing Trust Fund and
4 distributed pursuant to s. 218.65.

5 5. For proceeds received after July 1, 2000, and after
6 the distributions under subparagraphs 1., 2., 3., and 4., 2.25
7 percent of the available proceeds pursuant to this paragraph
8 shall be transferred monthly to the Revenue Sharing Trust Fund
9 for Counties pursuant to s. 218.215.

10 6. For proceeds received after July 1, 2000, and after
11 the distributions under subparagraphs 1., 2., 3., and 4.,
12 1.0715 percent of the available proceeds pursuant to this
13 paragraph shall be transferred monthly to the Revenue Sharing
14 Trust Fund for Municipalities pursuant to s. 218.215. If the
15 total revenue to be distributed pursuant to this subparagraph
16 is at least as great as the amount due from the Revenue
17 Sharing Trust Fund for Municipalities and the Municipal
18 Financial Assistance Trust Fund in state fiscal year
19 1999-2000, no municipality shall receive less than the amount
20 due from the Revenue Sharing Trust Fund for Municipalities and
21 the Municipal Financial Assistance Trust Fund in state fiscal
22 year 1999-2000. If the total proceeds to be distributed are
23 less than the amount received in combination from the Revenue
24 Sharing Trust Fund for Municipalities and the Municipal
25 Financial Assistance Trust Fund in state fiscal year
26 1999-2000, each municipality shall receive an amount
27 proportionate to the amount it was due in state fiscal year
28 1999-2000.

29 7. Of the remaining proceeds:

30 a. Beginning July 1, 2000, and in each fiscal year
31 thereafter, the sum of \$29,915,500 shall be divided into as

1 many equal parts as there are counties in the state, and one
2 part shall be distributed to each county. The distribution
3 among the several counties shall begin each fiscal year on or
4 before January 5th and shall continue monthly for a total of 4
5 months. If a local or special law required that any moneys
6 accruing to a county in fiscal year 1999-2000 under the
7 then-existing provisions of s. 550.135 be paid directly to the
8 district school board, special district, or a municipal
9 government, such payment shall continue until such time that
10 the local or special law is amended or repealed. The state
11 covenants with holders of bonds or other instruments of
12 indebtedness issued by local governments, special districts,
13 or district school boards prior to July 1, 2000, that it is
14 not the intent of this subparagraph to adversely affect the
15 rights of those holders or relieve local governments, special
16 districts, or district school boards of the duty to meet their
17 obligations as a result of previous pledges or assignments or
18 trusts entered into which obligated funds received from the
19 distribution to county governments under then-existing s.
20 550.135. This distribution specifically is in lieu of funds
21 distributed under s. 550.135 prior to July 1, 2000.

22 b. The department shall distribute \$166,667 monthly
23 pursuant to s. 288.1162 to each applicant that has been
24 certified as a "facility for a new professional sports
25 franchise" or a "facility for a retained professional sports
26 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
27 distributed monthly by the department to each applicant that
28 has been certified as a "facility for a retained spring
29 training franchise" pursuant to s. 288.1162; however, not more
30 than \$208,335 may be distributed monthly in the aggregate to
31 all certified facilities for a retained spring training

1 franchise. Distributions shall begin 60 days following such
2 certification and shall continue for not more than 30 years.
3 Nothing contained in this paragraph shall be construed to
4 allow an applicant certified pursuant to s. 288.1162 to
5 receive more in distributions than actually expended by the
6 applicant for the public purposes provided for in s.
7 288.1162(6). However, a certified applicant is entitled to
8 receive distributions up to the maximum amount allowable and
9 undistributed under this section for additional renovations
10 and improvements to the facility for the franchise without
11 additional certification.

12 c. Beginning 30 days after notice by the Office of
13 Tourism, Trade, and Economic Development to the Department of
14 Revenue that an applicant has been certified as the
15 professional golf hall of fame pursuant to s. 288.1168 and is
16 open to the public, \$166,667 shall be distributed monthly, for
17 up to 300 months, to the applicant.

18 d. Beginning 30 days after notice by the Office of
19 Tourism, Trade, and Economic Development to the Department of
20 Revenue that the applicant has been certified as the
21 International Game Fish Association World Center facility
22 pursuant to s. 288.1169, and the facility is open to the
23 public, \$83,333 shall be distributed monthly, for up to 168
24 months, to the applicant. This distribution is subject to
25 reduction pursuant to s. 288.1169. A lump sum payment of
26 \$999,996 shall be made, after certification and before July 1,
27 2000.

28 8. All other proceeds shall remain with the General
29 Revenue Fund.

30 Section 34. Section 212.202, Florida Statutes, is
31 amended to read:

1 212.202 Renaming, creation, and continuation of
2 certain funds.--The Local Government Infrastructure Tax Trust
3 Fund is hereby retitled the Discretionary Sales Surtax
4 Clearing Trust Fund. The Mail Order Sales Tax Clearing Trust
5 Fund is hereby retitled the Communications Services Tax
6 Clearing Trust Fund ~~created in the State Treasury.~~
7 Notwithstanding the repeal of s. 212.237 by s. 45, chapter
8 89-356, the Solid Waste Management Trust Fund shall continue
9 to exist.

10 Section 35. Except as otherwise expressly provided in
11 this act, this act shall take effect October 1, 2001.

12
13 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
14 COMMITTEE SUBSTITUTE FOR
15 SB 1878

16 The committee substitute provides conversion tax rates for the
17 state and local communications services tax.

18 It includes intent language that the tax imposed by this
19 chapter replaces current taxes and fees and is not a new tax.

20 It allows a local government to work with DOR to ensure that
21 all taxpayers fully and correctly report taxable
22 communications services.

23 It provides for transition from existing taxes on
24 communications services to the new tax system.

25 It clarifies that the changes to s. 337.401(3)(a)1, F.S., are
26 not intended to change a local government's existing zoning or
27 land use and clarifies that registration as a provider of
28 communications services does not establish a right for a
29 communications services provider to place or maintain a
30 facility in a public right-of-way.
31