

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          the 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; requiring  
9 adjustment of the tax rate if revenues received  
10 for a specified period exceed a specified  
11 threshold; authorizing local governments to  
12 increase the tax rate established by the  
13 Revenue Estimating Conference and approved by  
14 the Legislature to the maximum tax rate so  
15 established and approved; amending s. 202.21,  
16 F.S.; conforming provisions; amending s.  
17 202.22, F.S., relating to determination of  
18 local tax situs for a local communications  
19 services tax; revising requirements relating to  
20 use of enhanced zip codes; revising  
21 requirements relating to certification or  
22 recertification of a database by the  
23 department; specifying effect when certain  
24 applications for certification are not approved  
25 or denied within the required time period;  
26 revising provisions relating to a dealer's duty  
27 to update a database and to the amount of  
28 dealer's credit allowed when an alternative  
29 method of assigning service addresses is used;  
30 amending s. 202.23, F.S.; providing  
31 requirements for refunds when excess

1 communications services tax has been paid;  
2 creating s. 202.231, F.S.; providing  
3 requirements for provision of information by  
4 the department to local taxing jurisdictions;  
5 amending s. 202.24, F.S., relating to  
6 limitations on local taxes and fees imposed on  
7 dealers of communications services; deleting  
8 provisions relating to legislative review;  
9 repealing s. 202.26(3)(i), F.S., which provides  
10 for adoption of rules by the department with  
11 respect to collection of information no longer  
12 required; amending s. 202.27, F.S.; deleting  
13 provisions which allow certain dealers making  
14 sales in more than one location to file a  
15 single return; amending s. 202.28, F.S.;  
16 including persons collecting the gross receipts  
17 tax in provisions relating to the dealer's  
18 credit; amending s. 202.37, F.S.; providing  
19 requirements for audits conducted with respect  
20 to local communications services taxes;  
21 providing that certain persons or entities may  
22 provide evidence to the department regarding  
23 failure to report taxable sales and providing  
24 authority of the department with respect  
25 thereto; creating s. 202.38, F.S.; providing  
26 for credits or refunds under ch. 202, F.S., for  
27 certain bad debts or adjustments with respect  
28 to taxes under ch. 212, F.S., or ch. 166, F.S.,  
29 billed prior to October 1, 2001, and no longer  
30 subject to tax; creating s. 202.381, F.S.;  
31 providing requirements with respect to

1 implementation of ch. 202, F.S., and ch.  
2 2000-260, Laws of Florida, and transition from  
3 the previous tax structure; amending s. 203.01,  
4 F.S.; specifying the rate of the gross receipts  
5 tax on communications services; amending s.  
6 212.031, F.S.; conforming provisions; amending  
7 s. 212.054, F.S.; clarifying that a  
8 discretionary sales surtax applies to  
9 transactions taxed under ch. 202, F.S.;  
10 amending s. 212.20, F.S.; removing provisions  
11 relating to deposit of certain proceeds under  
12 ch. 212, F.S., in the Mail Order Sales Tax  
13 Clearing Trust Fund; amending ss. 11.45,  
14 218.65, and 288.1169, F.S.; correcting  
15 references; amending s. 212.202, F.S.; renaming  
16 the Mail Order Sales Tax Clearing Trust Fund as  
17 the Communications Services Tax Clearing Trust  
18 Fund; amending s. 337.401, F.S.; revising dates  
19 for notice of election by municipalities and  
20 counties regarding imposition of permit fees to  
21 the department; providing that a municipality  
22 or county that elects not to impose permit fees  
23 on communications services providers may  
24 increase its local tax rate by resolution;  
25 requiring notice to the department; prescribing  
26 regulations governing the amounts that may be  
27 imposed by municipalities and counties against  
28 certain persons or entities in connection with  
29 the placement or maintenance of communications  
30 facilities in municipal or county roads or  
31 rights-of-way; repealing s. 337.401(3)(f) and

1 (g), F.S., relating to the authority of  
2 municipalities and counties to request in-kind  
3 requirements from cable service providers and  
4 to negotiate cable service franchises, and  
5 revising and relocating such provisions under  
6 that section; providing relationship of  
7 provisions relating to regulation of placement  
8 or maintenance of communications facilities in  
9 public roads or rights-of-way by counties or  
10 municipalities to zoning or land use authority;  
11 providing status of registration under such  
12 provisions; authorizing municipalities and  
13 counties to change their election regarding  
14 imposition of permit fees and providing for  
15 adjustment of tax rates; providing notice  
16 requirements; revising definitions; specifying  
17 continued application of s. 166.234, F.S.,  
18 relating to administration and rights and  
19 remedies, to municipal public service taxes on  
20 telecommunications services imposed prior to  
21 October 1, 2001; providing for payment of  
22 franchise fees by cable or telecommunications  
23 service providers with respect to services  
24 provided prior to October 1, 2001; providing  
25 for severability; repealing s. 52 of ch.  
26 2000-260, Laws of Florida, which provides for a  
27 legislative study during the 2001 session;  
28 repealing s. 58(1) of ch. 2000-260, Laws of  
29 Florida, which provides for the June 30, 2001,  
30 repeal of those administrative sections of ch.  
31 202, F.S., which have taken effect; repealing

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

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

2

3 Section 1. Section 202.105, Florida Statutes, is  
4 created to read:

5 202.105 Legislative findings and intent.--

6 (1) It is declared to be a specific legislative  
7 finding that the creation of this chapter fulfills important  
8 state interests by reforming the tax laws to provide a fair,  
9 efficient, and uniform method for taxing communications  
10 services sold in this state. This chapter is essential to the  
11 continued economic vitality of this increasingly important  
12 industry because it restructures state and local taxes and  
13 fees to account for the impact of federal legislation,  
14 industry deregulation, and the convergence of service  
15 offerings that is now taking place among providers. This  
16 chapter promotes the increased competition that accompanies  
17 deregulation by embracing a competitively neutral tax policy  
18 that will free consumers to choose a provider based on  
19 tax-neutral considerations. This chapter further spurs new  
20 competition by simplifying an extremely complicated state and  
21 local tax and fee system. Simplification will lower the cost  
22 of collecting taxes and fees, increase service availability,  
23 and place downward pressure on price. New found  
24 administrative efficiency is demonstrated by a reduction in  
25 the number of returns that a provider must file each month.  
26 By restructuring separate taxes and fees into a  
27 revenue-neutral communications services tax centrally  
28 administered by the department, this chapter will ensure that  
29 the growth of the industry is unimpaired by excessive  
30 governmental regulation. The tax imposed pursuant to this  
31 chapter is a replacement for taxes and fees previously imposed

1 and is not a new tax. The taxes imposed and administered  
2 pursuant to this chapter are of general application and are  
3 imposed in a uniform, consistent, and nondiscriminatory  
4 manner.

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

9 Section 2. Subsections (2), (14), and (16) of section  
10 202.11, Florida Statutes, are amended, subsection (18) is  
11 added to that section, and, effective August 1, 2002,  
12 subsections (8) and (15) are amended and subsections (19),  
13 (20), (21), (22), (23), (24), and (25) are added to that  
14 section, to read:

15 202.11 Definitions.--As used in this chapter:

16 (2) "Cable service" means the transmission of video,  
17 audio, or other programming service to purchasers, and the  
18 purchaser interaction, if any, required for the selection or  
19 use of any such programming service, regardless of whether the  
20 programming is transmitted over facilities owned or operated  
21 by the cable service provider or over facilities owned or  
22 operated by one or more other dealers of communications  
23 services. The term includes point-to-point and  
24 point-to-multipoint distribution services by which programming  
25 is transmitted or broadcast by microwave or other equipment  
26 directly to the purchaser's premises, but does not include  
27 direct-to-home satellite service. The term includes basic,  
28 extended, premium, pay-per-view, digital, and music services.

29 (8) "Mobile communications service" means commercial  
30 mobile radio service, as defined in 47 C.F.R. s. 20.3 as in  
31 effect on June 1, 1999 ~~any one-way or two-way radio~~

1 ~~communications service, whether identified by the dealer as~~  
2 ~~local, toll, long distance, or otherwise, and which is carried~~  
3 ~~between mobile stations or receivers and land stations, or by~~  
4 ~~mobile stations communicating among themselves, and includes,~~  
5 ~~but is not limited to, cellular communications services,~~  
6 ~~personal communications services, paging services, specialized~~  
7 ~~mobile radio services, and any other form of mobile one-way or~~  
8 ~~two-way communications service. The term does not include~~  
9 ~~air-ground radiotelephone service as defined in 47 C.F.R. s.~~  
10 ~~22.99 as in effect on June 1, 1999.~~

11 (14) "Sales price" means the total amount charged in  
12 money or other consideration by a dealer for the sale of the  
13 right or privilege of using communications services in this  
14 state, including any property or other services that are part  
15 of the sale. The sales price of communications services shall  
16 not be reduced by any separately identified components of the  
17 charge that constitute expenses of the dealer, including, but  
18 not limited to, sales taxes on goods or services purchased by  
19 the dealer, property taxes, taxes measured by net income, and  
20 universal-service fund fees.

21 (a) The sales price of communications services shall  
22 ~~also~~ include, whether or not separately stated, charges for  
23 any of the following:

24 ~~1. Separately identified components of the charge or~~  
25 ~~expenses of the dealer, including, but not limited to, sales~~  
26 ~~taxes on goods or services purchased by the dealer, property~~  
27 ~~taxes, taxes measured by net income, and federal~~  
28 ~~universal-service fund fees.~~

29 ~~1.2.~~ The connection, movement, change, or termination  
30 of communications services.

31 ~~2.3.~~ The detailed billing of communications services.

1           ~~3.4.~~ The sale of directory listings in connection with  
2 a communications service.

3           ~~4.5.~~ Central office and custom calling features.

4           ~~5.6.~~ Voice mail and other messaging service.

5           ~~6.7.~~ Directory assistance.

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

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

12           1. Any excise tax, sales tax, or similar tax levied by  
13 the United States or any state or local government on the  
14 purchase, sale, use, or consumption of any communications  
15 service, including, but not limited to, any tax imposed under  
16 this chapter or chapter 203 which is permitted or required to  
17 be added to the sales price of such service, if the tax is  
18 stated separately.

19           2. Any fee or assessment levied by the United States  
20 or any state or local government, including, but not limited  
21 to, regulatory fees and emergency telephone surcharges, which  
22 is required to be added to the price of such service if the  
23 fee or assessment is separately stated.

24           3. Communications services ~~Local telephone service~~  
25 paid for by inserting coins into coin-operated communications  
26 devices available to the public.

27           4. The sale or recharge of a prepaid calling  
28 arrangement.

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

1           6. A dealer's internal use of communications services  
2 in connection with its business of providing communications  
3 services.

4           7. Charges for property or other services that are not  
5 part of the sale of communications services, if such charges  
6 are stated separately from the charges for communications  
7 services.

8           (15) "Service address" means:

9           (a)~~(b)~~ Except as otherwise provided in this section ~~In~~  
10 ~~the case of all other communications services,~~ the location of  
11 the communications equipment from which communications  
12 services originate or at which communications services are  
13 received by the customer. If the location of such equipment  
14 cannot be determined as part of the billing process, as in the  
15 case of ~~mobile communications services, paging systems,~~  
16 ~~maritime systems,~~ third-number and calling-card calls, and  
17 similar services, the term means the location determined by  
18 the dealer based on the customer's telephone number, the  
19 customer's mailing address to which bills are sent by the  
20 dealer, or another street address provided by the customer.  
21 ~~However, such address must be within the licensed service area~~  
22 ~~of the dealer.~~ In the case of a communications service paid  
23 through a credit or payment mechanism that does not relate to  
24 a service address, such as a bank, travel, debit, or credit  
25 card, the service address is the address of the central  
26 office, as determined by the area code and the first three  
27 digits of the seven-digit originating telephone number.

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

31

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

3           (16) "Substitute communications system" means any  
4 telephone system, or other system capable of providing  
5 communications services, which a person purchases, installs,  
6 rents, or leases for his or her own use to provide himself or  
7 herself with services used as a substitute for any switched  
8 service or dedicated facility by which ~~communications services~~  
9 ~~provided by~~ a dealer of communications services provides a  
10 communication path.

11           (18) "Private communications service" means a  
12 communications service that entitles the subscriber or user to  
13 exclusive or priority use of a communications channel or group  
14 of channels between or among channel termination points,  
15 regardless of the manner in which such channel or channels are  
16 connected, and includes switching capacity, extension lines,  
17 stations, and any other associated services which are provided  
18 in connection with the use of such channel or channels.

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

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

22           2. If the end user of mobile communications services  
23 is not the contracting party, the end user of the mobile  
24 communications service. This subparagraph only applies for the  
25 purpose of determining the place of primary use.

26           (b) "Customer" does not include:

27           1. A reseller of mobile communications services; or

28           2. A serving carrier under an agreement to serve the  
29 customer outside the home service provider's licensed service  
30 area.

31

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

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

6           (22) "Licensed service area" means the geographic area  
7 in which the home service provider is authorized by law or  
8 contract to provide mobile communications service to the  
9 customer.

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

13           (a) The residential street address or the primary  
14 business street address of the customer; and

15           (b) Within the licensed service area of the home  
16 service provider.

17           (24)(a) "Reseller" means a provider who purchases  
18 communications services from another communications service  
19 provider and then resells, uses as a component part of, or  
20 integrates the purchased services into a mobile communications  
21 service.

22           (b) "Reseller" does not include a serving carrier with  
23 which a home service provider arranges for the services to its  
24 customers outside the home service provider's licensed service  
25 area.

26           (25) "Serving carrier" means a facilities-based  
27 carrier providing mobile communications service to a customer  
28 outside a home service provider's or reseller's licensed  
29 service area.

30           Section 3. Effective with respect to bills issued by  
31 communications services providers on or after October 1, 2001,

1 subsections (1) and (3) of section 202.12, Florida Statutes,  
2 are amended and paragraph (d) is added to subsection (1), and,  
3 effective with respect to bills issued by communications  
4 services providers after August 1, 2002, paragraph (e) is  
5 added to subsection (1), to read:

6           202.12 Sales of communications services.--The  
7 Legislature finds that every person who engages in the  
8 business of selling communications services at retail in this  
9 state is exercising a taxable privilege. It is the intent of  
10 the Legislature that the tax imposed by chapter 203 be  
11 administered as provided in this chapter.

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

15           (a) Except as otherwise provided in this subsection,  
16 at a the rate of 6.8 percent calculated pursuant to s. 30,  
17 chapter 2000-260, Laws of Florida, applied to the sales price  
18 of the communications service, ~~except for direct-to-home~~  
19 ~~satellite service,~~ which:

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

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

1 the time prescribed for tax collections and remittances under  
2 this chapter.

3 (b) At the rate set forth in paragraph (a) on the  
4 actual cost of operating a substitute communications system,  
5 to be paid in accordance with s. 202.15. This paragraph does  
6 not apply to the use by any dealer of his or her own  
7 communications system to conduct a business of providing  
8 communications services or any communications system operated  
9 by a county, a municipality, the state, or any political  
10 subdivision of the state. The gross receipts tax imposed by  
11 chapter 203 shall be applied to the same costs, and remitted  
12 with the tax imposed by this paragraph.

13 (c) At the a rate of 10.8 percent ~~to be computed by~~  
14 ~~the Revenue Estimating Conference and approved by the~~  
15 ~~legislature~~ on the retail sales price of any direct-to-home  
16 satellite service received in this state. ~~The rate computed by~~  
17 ~~the Revenue Estimating Conference shall be the sum of:~~  
18 1. ~~The rate set forth in paragraph (a); and~~  
19 2. ~~The weighted average, based on the aggregate~~  
20 ~~population in the respective taxing jurisdictions, of the rate~~  
21 ~~computed under s. 202.20(2)(a)1. for municipalities and~~  
22 ~~charter counties and the rate computed under such subparagraph~~  
23 ~~for all other counties.~~

24  
25 The proceeds of the tax imposed under this paragraph shall be  
26 accounted for and distributed in accordance with s. 202.18(2).  
27 The gross receipts tax imposed by chapter 203 shall be  
28 collected on the same taxable transactions and remitted with  
29 the tax imposed by this paragraph.

30 (d) At the rate set forth in paragraph (a) on the  
31 sales price of private communications services provided within

1 this state. In determining the sales price of private  
2 communications services subject to tax, the communications  
3 service provider shall be entitled to use any method that  
4 reasonably allocates the total charges among the states in  
5 which channel termination points are located. An allocation  
6 method is deemed to be reasonable for purposes of this  
7 paragraph if the communications service provider regularly  
8 used such method for Florida tax purposes prior to December  
9 31, 2000. If a communications service provider uses a  
10 reasonable allocation method, such provider shall be held  
11 harmless from any liability for additional tax, interest, or  
12 penalty based on a different allocation method. The gross  
13 receipts tax imposed by chapter 203 shall be collected on the  
14 same taxable transactions and remitted with the tax imposed by  
15 this paragraph.

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

22 (2) A dealer of taxable communications services shall  
23 bill, collect, and remit the taxes on communications services  
24 imposed pursuant to chapter 203 and this section at a combined  
25 rate that is the sum of the rate of tax on communications  
26 services prescribed in chapter 203 and the applicable rate of  
27 tax prescribed in this section. Each dealer subject to the tax  
28 provided in paragraph (1)(b) shall also remit the taxes  
29 imposed pursuant to chapter 203 and this section on a combined  
30 basis. However, a dealer shall, in reporting each remittance  
31 to the department, identify the portion thereof which consists

1 of taxes remitted pursuant to chapter 203. Return forms  
2 prescribed by the department shall facilitate such reporting.

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

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

1           202.12 Sales of communications services.--The  
2 Legislature finds that every person who engages in the  
3 business of selling communications services at retail in this  
4 state is exercising a taxable privilege. It is the intent of  
5 the Legislature that the tax imposed by chapter 203 be  
6 administered as provided in this chapter.

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

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

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

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

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

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

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

28 ~~price of private communications services subject to tax, the~~  
29 ~~communications service provider shall be entitled to use any~~  
30 ~~method that reasonably allocates the total charges among the~~  
31 ~~states in which channel termination points are located. An~~

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

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

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

15 202.155 Special rules for mobile communications  
16 services.--

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

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

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

29 (2) Except as provided in subsection (3), a home  
30 service provider shall be allowed to treat the address used  
31 for tax purposes for any customer under a service contract in

1 effect on August 1, 2002, as that customer's place of primary  
2 use for the remaining term of such service contract or  
3 agreement, excluding any extension or renewal of such service  
4 contract or agreement.

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

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

24 (4)(a) If a mobile communications service is not  
25 subject to the taxes administered pursuant to this chapter,  
26 and if the sales price of such service is aggregated with and  
27 not separately stated from the sales price of services subject  
28 to tax, then the nontaxable mobile communications service  
29 shall be treated as being subject to tax unless the home  
30 service provider can reasonably identify the sales price of  
31

1 the service not subject to tax from its books and records kept  
2 in the regular course of business.

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

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

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

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

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

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

10           202.17 Registration.--

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

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

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

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

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

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

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

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

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

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

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

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

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

15           (c)1. During each calendar year, the remaining portion  
16 of such proceeds shall be transferred to the Local Government  
17 Half-cent Sales Tax Clearing Trust Fund and shall be allocated  
18 in the same proportion as the allocation of total receipts of  
19 the half-cent sales tax under s. 218.61 and the emergency  
20 distribution under s. 218.65 in the prior state fiscal year.  
21 However, during calendar year 2001, state fiscal year  
22 2000-2001 proportions shall be used.

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

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

1 state fiscal year 2000-2001 proportions shall be used.~~The~~  
2 ~~remaining portion of such proceeds shall be allocated to the~~  
3 ~~municipalities and counties in proportion to the allocation of~~  
4 ~~receipts from the half-cent sales tax under s. 218.61 and the~~  
5 ~~emergency distribution of such tax under s. 218.65.~~

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

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

25 (c)1. Except as otherwise provided in this paragraph,  
26 proceeds of the taxes levied pursuant to s. 202.19, less  
27 amounts deducted for costs of administration in accordance  
28 with paragraph (b), shall be distributed monthly to the  
29 appropriate jurisdictions. The proceeds of taxes imposed  
30 pursuant to s. 202.19(5) shall be distributed in the same  
31

1 manner as discretionary surtaxes are distributed, in  
2 accordance with ss. 212.054 and 212.055.

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

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

14         202.19 Authorization to impose local communications  
15 services tax.--

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

19         (2)(a) Charter counties and municipalities may levy  
20 the tax authorized by subsection (1) at a rate of up to 5.1  
21 percent for municipalities and charter counties that have not  
22 chosen to levy permit fees, and at a rate of up to 4.98  
23 percent for municipalities and charter counties that have  
24 chosen to levy permit fees.

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

27         (c) The maximum rates authorized by paragraphs (a) and  
28 (b) do not include the add-ons of up to 0.12 percent for  
29 municipalities and charter counties or of up to 0.24 percent  
30 for noncharter counties authorized pursuant to s. 337.401, nor  
31 do they supersede conversion or emergency rates authorized by

1 s. 202.20 which are in excess of these maximum rates.~~The rate~~  
2 ~~of such tax shall be as follows:~~

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

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

9  
10 ~~The rate imposed by any municipality or county shall be~~  
11 ~~expressed in increments of one-tenth of a percent and rounded~~  
12 ~~up to the nearest one-tenth percent.~~

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

30 (a)(b) ~~The tax authorized under this section includes~~  
31 ~~any fee or other consideration to which the municipality or~~

1 county is otherwise entitled for granting permission to  
2 dealers of communications services, including, but not limited  
3 to, or providers of cable television services, as authorized  
4 in 47 U.S.C. s. 542, to use or occupy its roads or  
5 rights-of-way for the placement, construction, and maintenance  
6 of poles, wires, and other fixtures used in the provision of  
7 communications services.

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

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

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

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

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

1 method, such provider shall be held harmless from any  
2 liability for additional tax, interest, or penalty based on a  
3 different allocation method.

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

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

9 b.2. Are charged to a service address in the  
10 unincorporated area of the county.

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

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

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

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

6           2.(b) Are charged to a service address in the county.

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

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

24           (7) Any tax imposed by a municipality, school board,  
25 or county under this section also applies to the actual cost  
26 of operating a substitute communications system, to be paid in  
27 accordance with s. 202.15. This subsection does not apply to  
28 the use by any provider of its own communications system to  
29 conduct a business of providing communications services or to  
30 the use of any communications system operated by a county, a  
31

1 municipality, the state, or any political subdivision of the  
2 state.

3 (8) Notwithstanding any law to the contrary, a tax  
4 imposed under this section shall not exceed \$25,000 per  
5 calendar year on communications services charges billed to a  
6 service address located in a municipality or county imposing a  
7 local communications services tax for interstate  
8 communications services that originate outside this state and  
9 terminate within this state. This subsection applies only to  
10 holders of a direct-pay permit issued under s. 202.12(3)~~this~~  
11 ~~subsection.~~ A person who does not qualify for a direct-pay  
12 permit under s. 202.12(3) does not qualify for a direct-pay  
13 permit under this subsection. A refund may not be given for  
14 taxes paid before receiving a direct-pay permit. Upon  
15 application, the department shall identify the service  
16 addresses qualifying for the limitation provided by this  
17 subsection on the direct-pay permit issued under s. 202.12(3)  
18 and authorize ~~may issue a direct-pay permit to the purchaser~~  
19 ~~of communications services authorizing~~ such purchaser to pay  
20 the local communications tax on such interstate services  
21 directly to the department if the application indicates that  
22 the majority of such services used by such person and billed  
23 to a service address are for communications originating  
24 outside of this state and terminating in this state. The  
25 direct-pay permit shall also indicate the counties or  
26 municipalities to which it applies. Any dealer of  
27 communications services furnishing communications services to  
28 the holder of a valid direct-pay permit is relieved of the  
29 obligation to collect and remit the tax on such services. Tax  
30 payments and returns pursuant to a direct-pay permit shall be  
31 monthly. As used in this subsection, "person" means a single

1 legal entity and does not mean a group or combination of  
2 affiliated entities or entities controlled by one person or  
3 group of persons.

4 (9) ~~A municipality or county that imposes a tax under~~  
5 ~~subsection (1) may use~~ The revenues raised by any such tax  
6 imposed under subsection (1) or s. 202.20(1) may be used by a  
7 municipality or county for any public purpose, including, but  
8 not limited to, pledging such revenues for the repayment of  
9 current or future bonded indebtedness. Revenues raised by a  
10 tax imposed under subsection (5) shall be used for the same  
11 purposes as the underlying discretionary sales surtax imposed  
12 by the county or school board under s. 212.055.

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

17 (11) To the extent that a provider of communications  
18 services is required to pay to a local taxing jurisdiction a  
19 tax, charge, or other fee under any franchise agreement or  
20 ordinance with respect to the services or revenues that are  
21 also subject to the tax imposed by this section, such provider  
22 is entitled to a credit against the amount payable to the  
23 state pursuant to this section in the amount of such tax,  
24 charge, or fee with respect to such services or revenues. The  
25 amount of such credit shall be deducted from the amount that  
26 such local taxing jurisdiction is entitled to receive under s.  
27 202.18(3).

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

31

1           202.19 Authorization to impose local communications  
2 services tax.--  
3           (4)(a)1. Except as otherwise provided in this section,  
4 the tax imposed by any municipality shall be on all  
5 communications services subject to tax under s. 202.12 which:  
6           a. Originate or terminate in this state; and  
7           b. Are charged to a service address in the  
8 municipality.  
9           2. With respect to private communications services,  
10 the tax shall be on the sales price of such services provided  
11 within the municipality, which shall be determined in  
12 accordance with the following provisions:-  
13           a. Any charge with respect to a channel termination  
14 point located within such municipality;  
15           b. Any charge for the use of a channel between two  
16 channel termination points located in such municipality; and  
17           c. Where channel termination points are located both  
18 within and outside of the municipality:  
19           (I) If any segment between two such channel  
20 termination points is separately billed, 50 percent of such  
21 charge; and  
22           (II) If any segment of the circuit is not separately  
23 billed, an amount equal to the total charge for such circuit  
24 multiplied by a fraction, the numerator of which is the number  
25 of channel termination points within such municipality and the  
26 denominator of which is the total number of channel  
27 termination points of the circuit.~~In determining the sales~~  
28 ~~price of private communications services subject to tax, the~~  
29 ~~communications service provider shall be entitled to use any~~  
30 ~~method that reasonably allocates the total charges among the~~  
31 ~~state and local taxing jurisdictions in which channel~~

1 ~~termination points are located. An allocation method is deemed~~  
2 ~~to be reasonable for purposes of this subparagraph if the~~  
3 ~~communications service provider regularly used such method for~~  
4 ~~Florida tax purposes prior to December 31, 2000. If a~~  
5 ~~communications service provider uses a reasonable allocation~~  
6 ~~method, such provider shall be held harmless from any~~  
7 ~~liability for additional tax, interest, or penalty based on a~~  
8 ~~different allocation method.~~

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

- 13 a. Originate or terminate in this state; and  
14 b. Are charged to a service address in the  
15 unincorporated area of the county.

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

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

22 b. Any charge for the use of a channel between two  
23 channel termination points located in the unincorporated area  
24 of such county; and

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

27 (I) If any segment between two such channel  
28 termination points is separately billed, 50 percent of such  
29 charge; and

30 (II) If any segment of the circuit is not separately  
31 billed, an amount equal to the total charge for such circuit

1 multiplied by a fraction, the numerator of which is the number  
2 of channel termination points within the unincorporated area  
3 of such county and the denominator of which is the total  
4 number of channel termination points of the circuit.~~in~~  
5 ~~determining the amount of charges for private communications~~  
6 ~~services subject to tax, the communications service provider~~  
7 ~~shall be entitled to use any method that reasonably allocates~~  
8 ~~the total charges among the state and local taxing~~  
9 ~~jurisdictions in which channel termination points are located.~~  
10 ~~An allocation method is deemed to be reasonable for purposes~~  
11 ~~of this subparagraph if the communications service provider~~  
12 ~~regularly used such method for Florida tax purposes prior to~~  
13 ~~December 31, 2000. If a communications service provider uses a~~  
14 ~~reasonable allocation method, such provider shall be held~~  
15 ~~harmless from any liability for additional tax, interest, or~~  
16 ~~penalty based on a different allocation method.~~

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

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

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

29 (b) With respect to private communications services,  
30 the tax shall be on the sales price of such services provided  
31

1 within the county, which shall be determined in accordance  
2 with the following provisions:-

3 1. Any charge with respect to a channel termination  
4 point located within such county;

5 2. Any charge for the use of a channel between two  
6 channel termination points located in such county; and

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

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

11 b. If any segment of the circuit is not separately  
12 billed, an amount equal to the total charge for such circuit  
13 multiplied by a fraction, the numerator of which is the number  
14 of channel termination points within such county and the  
15 denominator of which is the total number of channel  
16 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.~~

29 Section 11. Effective with respect to bills issued by  
30 communications services providers after August 1, 2002,  
31

1 subsection (12) is added to section 202.19, Florida Statutes,  
2 to read:

3           202.19 Authorization to impose local communications  
4 services tax.--

5           (12) Notwithstanding any other provision of this  
6 section, with respect to mobile communications services, the  
7 rate of a local communications services tax levied under this  
8 section shall be applied to the sales price of all mobile  
9 communications services deemed to be provided to a customer by  
10 a home service provider pursuant to s. 117(a) of the Mobile  
11 Telecommunications Sourcing Act, Pub. L. No. 106-252, if such  
12 customer's service address is located within the municipality  
13 levying the tax or within the unincorporated area of the  
14 county levying the tax, as the case may be.

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

18           202.20 Local communications services tax conversion  
19 rates.--

20           (1)(a) For the period of October 1, 2001, through  
21 September 30, 2002, there are hereby levied the following  
22 local communications services tax conversion rates on taxable  
23 sales as authorized by s. 202.19. The conversion rates take  
24 effect without any action required by the local government.  
25 The conversion rates for local governments that have not  
26 chosen to levy permit fees do not include the add-ons of up to  
27 0.12 percent for municipalities and charter counties or of up  
28 to 0.24 percent for noncharter counties authorized pursuant to  
29 s. 337.401.

30  
31

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u> <u>rates for</u> <u>local</u> <u>governments</u> <u>that have NOT</u> <u>chosen to</u> <u>levy</u> <u>permit fees</u>	<u>Conversion</u> <u>rates for</u> <u>local</u> <u>governments</u> <u>that have</u> <u>chosen to</u> <u>levy</u> <u>permit fees</u>
10 <u>ALACHUA</u>	<u>Alachua</u>	<u>5.00%</u>	<u>4.88%</u>
11 <u>Alachua</u>	<u>Alachua</u>	<u>4.10%</u>	<u>3.98%</u>
12 <u>Archer</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
13 <u>Gainesville</u>	<u>Alachua</u>	<u>5.30%</u>	<u>5.18%</u>
14 <u>Hawthorne</u>	<u>Alachua</u>	<u>2.00%</u>	<u>1.88%</u>
15 <u>High Springs</u>	<u>Alachua</u>	<u>2.80%</u>	<u>2.68%</u>
16 <u>LaCrosse</u>	<u>Alachua</u>	<u>3.60%</u>	<u>3.48%</u>
17 <u>Micanopy</u>	<u>Alachua</u>	<u>2.70%</u>	<u>2.58%</u>
18 <u>Newberry</u>	<u>Alachua</u>	<u>4.60%</u>	<u>4.48%</u>
19 <u>Waldo</u>	<u>Alachua</u>	<u>1.40%</u>	<u>1.28%</u>
20 <u>BAKER</u>	<u>Baker</u>	<u>0.50%</u>	<u>0.50%</u>
21 <u>Glen Saint</u>			
22 <u>Mary</u>	<u>Baker</u>	<u>5.70%</u>	<u>5.58%</u>
23 <u>Macclenny</u>	<u>Baker</u>	<u>6.40%</u>	<u>6.28%</u>
24 <u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
25 <u>Callaway</u>	<u>Bay</u>	<u>5.50%</u>	<u>5.38%</u>
26 <u>Cedar Grove</u>	<u>Bay</u>	<u>5.20%</u>	<u>5.08%</u>
27 <u>Lynn Haven</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
28 <u>Mexico Beach</u>	<u>Bay</u>	<u>3.20%</u>	<u>3.08%</u>
29 <u>Panama City</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
30 <u>Panama City</u>			
31 <u>Beach</u>	<u>Bay</u>	<u>3.80%</u>	<u>3.68%</u>

1	<u>Parker</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
2	<u>Springfield</u>	<u>Bay</u>	<u>4.40%</u>	<u>4.28%</u>
3	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
4	<u>Brooker</u>	<u>Bradford</u>	<u>3.20%</u>	<u>3.08%</u>
5	<u>Hampton</u>	<u>Bradford</u>	<u>2.40%</u>	<u>2.28%</u>
6	<u>Lawtey</u>	<u>Bradford</u>	<u>1.20%</u>	<u>1.08%</u>
7	<u>Starke</u>	<u>Bradford</u>	<u>3.80%</u>	<u>3.08%</u>
8	<u>BREVARD</u>	<u>Brevard</u>	<u>1.40%</u>	<u>1.18%</u>
9	<u>Cape</u>			
10	<u>Canaveral</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
11	<u>Cocoa</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
12	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.50%</u>	<u>5.38%</u>
13	<u>Indiatlantic</u>	<u>Brevard</u>	<u>6.70%</u>	<u>6.58%</u>
14	<u>Indian</u>			
15	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
16	<u>Malabar</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
17	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
18	<u>Melbourne</u>			
19	<u>Beach</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
20	<u>Melbourne</u>			
21	<u>Village</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
22	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
23	<u>Palm Shores</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
24	<u>Rockledge</u>	<u>Brevard</u>	<u>4.40%</u>	<u>4.28%</u>
25	<u>Satellite</u>			
26	<u>Beach</u>	<u>Brevard</u>	<u>1.80%</u>	<u>1.68%</u>
27	<u>Titusville</u>	<u>Brevard</u>	<u>5.70%</u>	<u>5.58%</u>
28	<u>West</u>			
29	<u>Melbourne</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>
30	<u>BROWARD</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
31	<u>Coconut Creek</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>

CS for CS for SB 1878

Second Engrossed (ntc)

1	<u>Cooper City</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
2	<u>Coral Springs</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
3	<u>Dania</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
4	<u>Davie</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
5	<u>Deerfield</u>			
6	<u>Beach</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
7	<u>Ft.</u>			
8	<u>Lauderdale</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
9	<u>Hallandale</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
10	<u>Hillsboro</u>			
11	<u>Beach</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
12	<u>Hollywood</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
13	<u>Lauderdale-</u>			
14	<u>by-the-Sea</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
15	<u>Lauderdale</u>			
16	<u>Lakes</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
17	<u>Lauderhill</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
18	<u>Lazy Lake</u>			
19	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
20	<u>Lighthouse</u>			
21	<u>Point</u>	<u>Broward</u>	<u>6.60%</u>	<u>6.48%</u>
22	<u>Margate</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
23	<u>Miramar</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
24	<u>North</u>			
25	<u>Lauderdale</u>	<u>Broward</u>	<u>4.10%</u>	<u>3.98%</u>
26	<u>Oakland Park</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
27	<u>Parkland</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
28	<u>Pembroke Park</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
29	<u>Pembroke</u>			
30	<u>Pines</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
31	<u>Plantation</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>

1	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
2	<u>Sea Ranch</u>			
3	<u>Lakes</u>	<u>Broward</u>	<u>1.60%</u>	<u>1.48%</u>
4	<u>Southwest</u>			
5	<u>Ranches</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
6	<u>Sunrise</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
7	<u>Tamarac</u>	<u>Broward</u>	<u>2.50%</u>	<u>1.78%</u>
8	<u>Weston</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
9	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.90%</u>	<u>5.78%</u>
10	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
11	<u>Altha</u>	<u>Calhoun</u>	<u>4.30%</u>	<u>4.18%</u>
12	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.40%</u>	<u>1.28%</u>
13	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>2.00%</u>	<u>1.88%</u>
14	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.40%</u>	<u>5.28%</u>
15	<u>CITRUS</u>	<u>Citrus</u>	<u>2.10%</u>	<u>2.10%</u>
16	<u>Crystal River</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
17	<u>Inverness</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
18	<u>CLAY</u>	<u>Clay</u>	<u>6.30%</u>	<u>6.18%</u>
19	<u>Green Cove</u>			
20	<u>Springs</u>	<u>Clay</u>	<u>4.00%</u>	<u>3.88%</u>
21	<u>Keystone</u>			
22	<u>Heights</u>	<u>Clay</u>	<u>2.30%</u>	<u>2.18%</u>
23	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
24	<u>Penney Farms</u>	<u>Clay</u>	<u>2.00%</u>	<u>1.88%</u>
25	<u>COLLIER</u>	<u>Collier</u>	<u>2.30%</u>	<u>2.30%</u>
26	<u>Everglades</u>	<u>Collier</u>	<u>4.20%</u>	<u>3.88%</u>
27	<u>Marco Island</u>	<u>Collier</u>	<u>2.50%</u>	<u>1.98%</u>
28	<u>Naples</u>	<u>Collier</u>	<u>3.60%</u>	<u>3.48%</u>
29	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.40%</u>	<u>1.40%</u>
30	<u>Ft. White</u>	<u>Columbia</u>	<u>0.70%</u>	<u>0.58%</u>
31	<u>Lake City</u>	<u>Columbia</u>	<u>4.70%</u>	<u>4.58%</u>

1	<u>DESOTO</u>	<u>DeSoto</u>	<u>2.20%</u>	<u>2.20%</u>
2	<u>Arcadia</u>	<u>DeSoto</u>	<u>4.00%</u>	<u>3.88%</u>
3	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
4	<u>Cross City</u>	<u>Dixie</u>	<u>2.70%</u>	<u>2.58%</u>
5	<u>Horseshoe</u>			
6	<u>Beach</u>	<u>Dixie</u>	<u>6.70%</u>	<u>6.58%</u>
7	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.80%</u>	<u>4.68%</u>
8	<u>Atlantic</u>			
9	<u>Beach</u>	<u>Duval</u>	<u>6.40%</u>	<u>6.28%</u>
10	<u>Baldwin</u>	<u>Duval</u>	<u>6.60%</u>	<u>6.48%</u>
11	<u>Jacksonville</u>			
12	<u>Beach</u>	<u>Duval</u>	<u>5.00%</u>	<u>4.78%</u>
13	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.30%</u>	<u>4.18%</u>
14	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.70%</u>	<u>1.70%</u>
15	<u>Century</u>	<u>Escambia</u>	<u>2.30%</u>	<u>2.18%</u>
16	<u>Pensacola</u>	<u>Escambia</u>	<u>5.50%</u>	<u>5.38%</u>
17	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.70%</u>	<u>0.70%</u>
18	<u>Beverly Beach</u>	<u>Flagler</u>	<u>2.00%</u>	<u>1.88%</u>
19	<u>Bunnell</u>	<u>Flagler</u>	<u>2.70%</u>	<u>2.58%</u>
20	<u>Flagler Beach</u>	<u>Flagler &amp;</u>		
21		<u>Volusia</u>	<u>5.40%</u>	<u>5.28%</u>
22	<u>Marineland</u>	<u>Flagler &amp;</u>		
23		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
24	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.40%</u>	<u>1.28%</u>
25	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
26	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.90%</u>	<u>3.78%</u>
27	<u>Carrabelle</u>	<u>Franklin</u>	<u>6.20%</u>	<u>6.08%</u>
28	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.30%</u>	<u>0.30%</u>
29	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
30	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
31	<u>Gretna</u>	<u>Gadsden</u>	<u>4.20%</u>	<u>4.08%</u>

1	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
2	<u>Midway</u>	<u>Gadsden</u>	<u>4.00%</u>	<u>3.88%</u>
3	<u>Quincy</u>	<u>Gadsden</u>	<u>1.20%</u>	<u>1.08%</u>
4	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>Bell</u>	<u>Gilchrist</u>	<u>4.80%</u>	<u>4.68%</u>
6	<u>Fanning</u>	<u>Gilchrist &amp;</u>		
7	<u>Springs</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
8	<u>Trenton</u>	<u>Gilchrist</u>	<u>4.20%</u>	<u>4.08%</u>
9	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
10	<u>Moore Haven</u>	<u>Glades</u>	<u>1.30%</u>	<u>1.18%</u>
11	<u>GULF</u>	<u>Gulf</u>	<u>0.40%</u>	<u>0.40%</u>
12	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
13	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
14	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
15	<u>Jasper</u>	<u>Hamilton</u>	<u>5.20%</u>	<u>4.98%</u>
16	<u>Jennings</u>	<u>Hamilton</u>	<u>1.60%</u>	<u>1.48%</u>
17	<u>White Springs</u>	<u>Hamilton</u>	<u>5.40%</u>	<u>5.28%</u>
18	<u>HARDEE</u>	<u>Hardee</u>	<u>1.20%</u>	<u>1.20%</u>
19	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.40%</u>	<u>3.28%</u>
20	<u>Wauchula</u>	<u>Hardee</u>	<u>5.40%</u>	<u>5.28%</u>
21	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.40%</u>	<u>2.28%</u>
22	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
23	<u>Clewiston</u>	<u>Hendry</u>	<u>3.50%</u>	<u>3.38%</u>
24	<u>La Belle</u>	<u>Hendry</u>	<u>4.40%</u>	<u>4.28%</u>
25	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.50%</u>	<u>1.50%</u>
26	<u>Brooksville</u>	<u>Hernando</u>	<u>1.00%</u>	<u>0.88%</u>
27	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
28	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.20%</u>	<u>1.20%</u>
29	<u>Avon Park</u>	<u>Highlands</u>	<u>4.70%</u>	<u>4.58%</u>
30	<u>Lake Placid</u>	<u>Highlands</u>	<u>1.00%</u>	<u>0.88%</u>
31	<u>Sebring</u>	<u>Highlands</u>	<u>1.20%</u>	<u>0.88%</u>

1	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.20%</u>	<u>2.08%</u>
2	<u>Plant City</u>	<u>Hillsborough</u>	<u>6.10%</u>	<u>5.98%</u>
3	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.50%</u>	<u>5.28%</u>
4	<u>Temple</u>			
5	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.80%</u>	<u>5.68%</u>
6	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
7	<u>Bonifay</u>	<u>Holmes</u>	<u>6.20%</u>	<u>6.08%</u>
8	<u>Esto</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
9	<u>Noma</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.08%</u>
10	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.90%</u>	<u>2.78%</u>
11	<u>Westville</u>	<u>Holmes</u>	<u>1.00%</u>	<u>0.88%</u>
12	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.50%</u>	<u>1.50%</u>
13	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.40%</u>	<u>4.28%</u>
14	<u>Indian River</u>			
15	<u>Shores</u>	<u>Indian River</u>	<u>3.00%</u>	<u>2.88%</u>
16	<u>Orchid</u>	<u>Indian River</u>	<u>2.30%</u>	<u>2.18%</u>
17	<u>Sebastian</u>	<u>Indian River</u>	<u>3.50%</u>	<u>3.38%</u>
18	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.40%</u>	<u>5.28%</u>
19	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
20	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
21	<u>Bascom</u>	<u>Jackson</u>	<u>1.30%</u>	<u>1.18%</u>
22	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
23	<u>Cottdale</u>	<u>Jackson</u>	<u>4.70%</u>	<u>4.58%</u>
24	<u>Graceville</u>	<u>Jackson</u>	<u>4.80%</u>	<u>4.68%</u>
25	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
26	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
27	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
28	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
29	<u>Marianna</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
30	<u>Sneads</u>	<u>Jackson</u>	<u>3.60%</u>	<u>3.48%</u>
31	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>1.00%</u>	<u>1.00%</u>

1	<u>Monticello</u>	<u>Jefferson</u>	<u>4.90%</u>	<u>4.78%</u>
2	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>Mayo</u>	<u>Lafayette</u>	<u>2.10%</u>	<u>1.98%</u>
4	<u>LAKE</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.90%</u>
5	<u>Astatula</u>	<u>Lake</u>	<u>4.80%</u>	<u>4.68%</u>
6	<u>Clermont</u>	<u>Lake</u>	<u>5.00%</u>	<u>4.88%</u>
7	<u>Eustis</u>	<u>Lake</u>	<u>5.50%</u>	<u>5.38%</u>
8	<u>Fruitland</u>			
9	<u>Park</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
10	<u>Groveland</u>	<u>Lake</u>	<u>5.30%</u>	<u>5.18%</u>
11	<u>Howey-in-</u>			
12	<u>the-Hills</u>	<u>Lake</u>	<u>3.60%</u>	<u>3.48%</u>
13	<u>Lady Lake</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.38%</u>
14	<u>Leesburg</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
15	<u>Mascotte</u>	<u>Lake</u>	<u>4.20%</u>	<u>4.08%</u>
16	<u>Minneola</u>	<u>Lake</u>	<u>3.50%</u>	<u>3.38%</u>
17	<u>Montverde</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.78%</u>
18	<u>Mount Dora</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.28%</u>
19	<u>Tavares</u>	<u>Lake</u>	<u>5.60%</u>	<u>5.48%</u>
20	<u>Umatilla</u>	<u>Lake</u>	<u>3.40%</u>	<u>3.28%</u>
21	<u>LEE</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
22	<u>Bonita</u>			
23	<u>Springs</u>	<u>Lee</u>	<u>1.90%</u>	<u>1.78%</u>
24	<u>Cape Coral</u>	<u>Lee</u>	<u>1.60%</u>	<u>1.48%</u>
25	<u>Ft. Myers</u>	<u>Lee</u>	<u>5.10%</u>	<u>4.98%</u>
26	<u>Ft. Myers</u>			
27	<u>Beach</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
28	<u>Sanibel</u>	<u>Lee</u>	<u>2.50%</u>	<u>2.38%</u>
29	<u>LEON</u>	<u>Leon</u>	<u>1.10%</u>	<u>1.10%</u>
30	<u>Tallahassee</u>	<u>Leon</u>	<u>4.70%</u>	<u>4.58%</u>
31	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>

1	<u>Bronson</u>	<u>Levy</u>	<u>2.80%</u>	<u>2.68%</u>
2	<u>Cedar Key</u>	<u>Levy</u>	<u>2.30%</u>	<u>2.18%</u>
3	<u>Chiefland</u>	<u>Levy</u>	<u>2.90%</u>	<u>2.78%</u>
4	<u>Inglis</u>	<u>Levy</u>	<u>3.80%</u>	<u>3.68%</u>
5	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
6	<u>Williston</u>	<u>Levy</u>	<u>1.80%</u>	<u>1.68%</u>
7	<u>Yankeetown</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
8	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
9	<u>Bristol</u>	<u>Liberty</u>	<u>3.10%</u>	<u>2.98%</u>
10	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
11	<u>Greenville</u>	<u>Madison</u>	<u>2.30%</u>	<u>2.18%</u>
12	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
13	<u>Madison</u>	<u>Madison</u>	<u>5.30%</u>	<u>4.88%</u>
14	<u>MANATEE</u>	<u>Manatee</u>	<u>0.80%</u>	<u>0.80%</u>
15	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.50%</u>	<u>1.38%</u>
16	<u>Bradenton</u>	<u>Manatee</u>	<u>6.10%</u>	<u>5.98%</u>
17	<u>Bradenton</u>			
18	<u>Beach</u>	<u>Manatee</u>	<u>6.00%</u>	<u>5.88%</u>
19	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.80%</u>	<u>3.68%</u>
20	<u>Palmetto</u>	<u>Manatee</u>	<u>5.80%</u>	<u>5.68%</u>
21	<u>Longboat Key</u>	<u>Manatee &amp;</u>		
22		<u>Sarasota</u>	<u>3.50%</u>	<u>3.38%</u>
23	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>Belleview</u>	<u>Marion</u>	<u>1.00%</u>	<u>0.88%</u>
25	<u>Dunnellon</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
26	<u>McIntosh</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
27	<u>Ocala</u>	<u>Marion</u>	<u>5.20%</u>	<u>5.08%</u>
28	<u>Reddick</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
29	<u>MARTIN</u>	<u>Martin</u>	<u>1.50%</u>	<u>1.50%</u>
30	<u>Jupiter</u>			
31	<u>Island</u>	<u>Martin</u>	<u>0.70%</u>	<u>0.58%</u>

1	<u>Ocean Breeze</u>			
2	<u>Park</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
3	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
4	<u>Stuart</u>	<u>Martin</u>	<u>5.20%</u>	<u>5.08%</u>
5	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.78%</u>
6	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
7	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
8	<u>Bay Harbor</u>			
9	<u>Islands</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
10	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
11	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
12	<u>El Portal</u>	<u>Miami-Dade</u>	<u>6.00%</u>	<u>5.88%</u>
13	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.80%</u>	<u>5.68%</u>
14	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.10%</u>	<u>1.98%</u>
15	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
16	<u>Hialeah</u>			
17	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
18	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.70%</u>	<u>5.58%</u>
19	<u>Indian Creek</u>			
20	<u>Village</u>	<u>Miami-Dade</u>	<u>0.80%</u>	<u>0.68%</u>
21	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
23	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.70%</u>	<u>6.58%</u>
24	<u>Miami</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
26	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
27	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.20%</u>	<u>3.08%</u>
28	<u>North Bay</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
29	<u>North Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
30	<u>North Miami</u>			
31	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>

1	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>4.00%</u>	<u>3.88%</u>
2	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.90%</u>	<u>5.78%</u>
3	<u>South Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
4	<u>Sunny Isles</u>			
5	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.50%</u>	<u>5.38%</u>
6	<u>Surfside</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
7	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
8	<u>Virginia</u>			
9	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
10	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
11	<u>MONROE</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.50%</u>
12	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
13	<u>Key Colony</u>			
14	<u>Beach</u>	<u>Monroe</u>	<u>2.60%</u>	<u>2.48%</u>
15	<u>Key West</u>	<u>Monroe</u>	<u>1.60%</u>	<u>1.48%</u>
16	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
17	<u>Marathon</u>	<u>Monroe</u>	<u>2.10%</u>	<u>1.68%</u>
18	<u>NASSAU</u>	<u>Nassau</u>	<u>0.80%</u>	<u>0.80%</u>
19	<u>Callahan</u>	<u>Nassau</u>	<u>4.90%</u>	<u>4.78%</u>
20	<u>Fernandina</u>			
21	<u>Beach</u>	<u>Nassau</u>	<u>5.40%</u>	<u>5.28%</u>
22	<u>Hilliard</u>	<u>Nassau</u>	<u>3.40%</u>	<u>3.28%</u>
23	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.70%</u>	<u>0.70%</u>
24	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
25	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.70%</u>	<u>3.58%</u>
26	<u>Destin</u>	<u>Okaloosa</u>	<u>2.10%</u>	<u>1.98%</u>
27	<u>Ft. Walton</u>			
28	<u>Beach</u>	<u>Okaloosa</u>	<u>5.90%</u>	<u>5.78%</u>
29	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>3.00%</u>	<u>2.88%</u>
30	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>5.30%</u>	<u>5.18%</u>
31	<u>Niceville</u>	<u>Okaloosa</u>	<u>6.00%</u>	<u>5.88%</u>

1	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
2	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>4.10%</u>	<u>3.98%</u>
3	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.90%</u>	<u>0.90%</u>
4	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.80%</u>	<u>4.68%</u>
5	<u>ORANGE</u>	<u>Orange</u>	<u>5.20%</u>	<u>4.98%</u>
6	<u>Apopka</u>	<u>Orange</u>	<u>6.50%</u>	<u>6.38%</u>
7	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
8	<u>Belle Isle</u>	<u>Orange</u>	<u>1.80%</u>	<u>1.68%</u>
9	<u>Eatonville</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
10	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
11	<u>Lake Buena</u>			
12	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
13	<u>Maitland</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.38%</u>
14	<u>Oakland</u>	<u>Orange</u>	<u>5.40%</u>	<u>5.28%</u>
15	<u>Ocoee</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.68%</u>
16	<u>Orlando</u>	<u>Orange</u>	<u>4.40%</u>	<u>4.28%</u>
17	<u>Windermere</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
18	<u>Winter Garden</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
19	<u>Winter Park</u>	<u>Orange</u>	<u>6.10%</u>	<u>5.98%</u>
20	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.28%</u>
21	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.80%</u>	<u>4.68%</u>
22	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.38%</u>
23	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
25	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
26	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
27	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
28	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.20%</u>	<u>0.28%</u>
29	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.40%</u>	<u>2.28%</u>
30	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
31	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>

1	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
2	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.70%</u>	<u>0.58%</u>
3	<u>Greenacres</u>			
4	<u>City</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
5	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
6	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.28%</u>
7	<u>Highland</u>			
8	<u>Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
9	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>6.30%</u>	<u>6.18%</u>
10	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
11	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.30%</u>	<u>4.18%</u>
12	<u>Jupiter</u>			
13	<u>Inlet Colony</u>	<u>Palm Beach</u>	<u>2.10%</u>	<u>1.98%</u>
14	<u>Lake Clarke</u>			
15	<u>Shores</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
16	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
17	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
18	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
19	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.80%</u>	<u>1.68%</u>
20	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.90%</u>	<u>5.78%</u>
21	<u>North Palm</u>			
22	<u>Beach</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.28%</u>
23	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
24	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
25	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
26	<u>Palm Beach</u>			
27	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
28	<u>Palm Beach</u>			
29	<u>Shores</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
30	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
31	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>

1	<u>Royal Palm</u>			
2	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
3	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
4	<u>South Palm</u>			
5	<u>Beach</u>	<u>Palm Beach</u>	<u>6.00%</u>	<u>5.88%</u>
6	<u>Tequesta</u>			
7	<u>Village</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
8	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
9	<u>West Palm</u>			
10	<u>Beach</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
11	<u>PASCO</u>	<u>Pasco</u>	<u>1.60%</u>	<u>1.60%</u>
12	<u>Dade City</u>	<u>Pasco</u>	<u>5.30%</u>	<u>5.18%</u>
13	<u>New Port</u>			
14	<u>Richey</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
15	<u>Port Richey</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
16	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.10%</u>	<u>0.98%</u>
17	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
18	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
19	<u>PINELLAS</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
20	<u>Belleair</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
21	<u>Belleair</u>			
22	<u>Beach</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
23	<u>Belleair</u>			
24	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.10%</u>	<u>1.98%</u>
25	<u>Belleair</u>			
26	<u>Shore</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
27	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
28	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
29	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
30	<u>Indian Rocks</u>			
31	<u>Beach</u>	<u>Pinellas</u>	<u>2.50%</u>	<u>2.38%</u>

1	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.80%</u>	<u>2.68%</u>
2	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.40%</u>	<u>1.28%</u>
3	<u>Largo</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
4	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
5	<u>North</u>			
6	<u>Redington</u>			
7	<u>Beach</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
8	<u>Oldsmar</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
9	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
10	<u>Redington</u>			
11	<u>Beach</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
12	<u>Redington</u>			
13	<u>Shores</u>	<u>Pinellas</u>	<u>1.20%</u>	<u>1.08%</u>
14	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.90%</u>	<u>6.38%</u>
15	<u>St. Pete</u>			
16	<u>Beach</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
17	<u>St.</u>			
18	<u>Petersburg</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
19	<u>Seminole</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
20	<u>South</u>			
21	<u>Pasadena</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
22	<u>Tarpon</u>			
23	<u>Springs</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
24	<u>Treasure</u>			
25	<u>Island</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
26	<u>POLK</u>	<u>Polk</u>	<u>2.90%</u>	<u>2.78%</u>
27	<u>Auburndale</u>	<u>Polk</u>	<u>4.60%</u>	<u>4.48%</u>
28	<u>Bartow</u>	<u>Polk</u>	<u>6.50%</u>	<u>5.68%</u>
29	<u>Davenport</u>	<u>Polk</u>	<u>3.70%</u>	<u>3.58%</u>
30	<u>Dundee</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.88%</u>
31	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.80%</u>	<u>5.68%</u>

1	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.60%</u>	<u>4.98%</u>
2	<u>Frostproof</u>	<u>Polk</u>	<u>5.70%</u>	<u>5.58%</u>
3	<u>Haines City</u>	<u>Polk</u>	<u>5.50%</u>	<u>5.38%</u>
4	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>Hillcrest</u>			
6	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
7	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
8	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.90%</u>	<u>3.78%</u>
9	<u>Lake Wales</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>Lakeland</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
11	<u>Mulberry</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
12	<u>Polk City</u>	<u>Polk</u>	<u>3.00%</u>	<u>2.88%</u>
13	<u>Winter Haven</u>	<u>Polk</u>	<u>6.70%</u>	<u>6.58%</u>
14	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.30%</u>	<u>1.30%</u>
15	<u>Crescent City</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>
16	<u>Interlachen</u>	<u>Putnam</u>	<u>1.80%</u>	<u>1.68%</u>
17	<u>Palatka</u>	<u>Putnam</u>	<u>5.40%</u>	<u>5.28%</u>
18	<u>Pomona Park</u>	<u>Putnam</u>	<u>3.10%</u>	<u>2.98%</u>
19	<u>Welaka</u>	<u>Putnam</u>	<u>2.70%</u>	<u>2.58%</u>
20	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.70%</u>	<u>1.70%</u>
21	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
22	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.40%</u>	<u>1.28%</u>
23	<u>Milton</u>	<u>Santa Rosa</u>	<u>6.20%</u>	<u>6.08%</u>
24	<u>SARASOTA</u>	<u>Sarasota</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>North Port</u>	<u>Sarasota</u>	<u>6.10%</u>	<u>5.98%</u>
26	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
27	<u>Venice</u>	<u>Sarasota</u>	<u>5.40%</u>	<u>5.28%</u>
28	<u>SEMINOLE</u>	<u>Seminole</u>	<u>3.20%</u>	<u>2.98%</u>
29	<u>Altamonte</u>			
30	<u>Springs</u>	<u>Seminole</u>	<u>5.20%</u>	<u>5.08%</u>
31	<u>Casselberry</u>	<u>Seminole</u>	<u>5.70%</u>	<u>5.58%</u>

1	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.40%</u>	<u>4.28%</u>
2	<u>Longwood</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
3	<u>Oviedo</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
4	<u>Sanford</u>	<u>Seminole</u>	<u>5.00%</u>	<u>4.88%</u>
5	<u>Winter</u>			
6	<u>Springs</u>	<u>Seminole</u>	<u>6.20%</u>	<u>6.08%</u>
7	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.30%</u>	<u>1.30%</u>
8	<u>Hastings</u>	<u>St. Johns</u>	<u>1.60%</u>	<u>1.48%</u>
9	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>St. Augustine</u>			
11	<u>Beach</u>	<u>St. Johns</u>	<u>4.90%</u>	<u>4.78%</u>
12	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
13	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.90%</u>	<u>4.78%</u>
14	<u>Port St.</u>			
15	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
16	<u>St. Lucie</u>			
17	<u>Village</u>	<u>St. Lucie</u>	<u>1.80%</u>	<u>1.68%</u>
18	<u>SUMTER</u>	<u>Sumter</u>	<u>0.80%</u>	<u>0.80%</u>
19	<u>Bushnell</u>	<u>Sumter</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>Center Hill</u>	<u>Sumter</u>	<u>4.70%</u>	<u>4.58%</u>
21	<u>Coleman</u>	<u>Sumter</u>	<u>4.20%</u>	<u>4.08%</u>
22	<u>Webster</u>	<u>Sumter</u>	<u>3.30%</u>	<u>3.18%</u>
23	<u>Wildwood</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
24	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.50%</u>	<u>0.50%</u>
25	<u>Branford</u>	<u>Suwannee</u>	<u>4.90%</u>	<u>4.78%</u>
26	<u>Live Oak</u>	<u>Suwannee</u>	<u>6.00%</u>	<u>5.88%</u>
27	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.20%</u>	<u>1.20%</u>
28	<u>Perry</u>	<u>Taylor</u>	<u>5.90%</u>	<u>5.78%</u>
29	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
30	<u>Lake Butler</u>	<u>Union</u>	<u>2.50%</u>	<u>2.38%</u>
31	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>

1	<u>Worthington</u>			
2	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>VOLUSIA</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
4	<u>Daytona Beach</u>	<u>Volusia</u>	<u>5.00%</u>	<u>4.88%</u>
5	<u>Daytona Beach</u>			
6	<u>Shores</u>	<u>Volusia</u>	<u>5.50%</u>	<u>5.38%</u>
7	<u>DeBary</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
8	<u>DeLand</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
9	<u>Deltona</u>	<u>Volusia</u>	<u>6.60%</u>	<u>6.48%</u>
10	<u>Edgewater</u>	<u>Volusia</u>	<u>5.20%</u>	<u>5.08%</u>
11	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
12	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.20%</u>	<u>2.08%</u>
13	<u>New Smyrna</u>			
14	<u>Beach</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
15	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.80%</u>	<u>3.68%</u>
16	<u>Orange City</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
17	<u>Ormond Beach</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
18	<u>Pierson</u>	<u>Volusia</u>	<u>1.20%</u>	<u>1.08%</u>
19	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.70%</u>	<u>5.58%</u>
20	<u>Port Orange</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
21	<u>South Daytona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
22	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.90%</u>	<u>0.90%</u>
23	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.30%</u>	<u>1.18%</u>
25	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
26	<u>DeFuniak</u>			
27	<u>Springs</u>	<u>Walton</u>	<u>6.00%</u>	<u>5.88%</u>
28	<u>Freeport</u>	<u>Walton</u>	<u>1.40%</u>	<u>1.28%</u>
29	<u>Paxton</u>	<u>Walton</u>	<u>2.80%</u>	<u>2.68%</u>
30	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.30%</u>	<u>0.30%</u>
31	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>

1	<u>Chipley</u>	<u>Washington</u>	<u>5.70%</u>	<u>5.58%</u>
2	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
3	<u>Vernon</u>	<u>Washington</u>	<u>5.80%</u>	<u>5.68%</u>
4	<u>Wausau</u>	<u>Washington</u>	<u>1.90%</u>	<u>1.78%</u>

5  
 6 The conversion rate displayed in the rows with the name of the  
 7 county in capitalized letters assigns the conversion rate for  
 8 the unincorporated area. This paragraph is repealed October 1,  
 9 2002.

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

20	<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u>	<u>Conversion</u>
21			<u>rates for local</u>	<u>rates for local</u>
22			<u>governments</u>	<u>governments</u>
23			<u>that have NOT</u>	<u>that have</u>
24			<u>chosen to levy</u>	<u>chosen to levy</u>
25			<u>permit fees</u>	<u>permit fees</u>
27	<u>ALACHUA</u>	<u>Alachua</u>	<u>4.70%</u>	<u>4.58%</u>
28	<u>Alachua</u>	<u>Alachua</u>	<u>3.80%</u>	<u>3.58%</u>
29	<u>Archer</u>	<u>Alachua</u>	<u>3.10%</u>	<u>2.98%</u>
30	<u>Gainesville</u>	<u>Alachua</u>	<u>4.90%</u>	<u>4.78%</u>
31	<u>Hawthorne</u>	<u>Alachua</u>	<u>1.90%</u>	<u>1.78%</u>

1	<u>High Springs</u>	<u>Alachua</u>	<u>2.60%</u>	<u>2.48%</u>
2	<u>LaCrosse</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
3	<u>Micanopy</u>	<u>Alachua</u>	<u>2.50%</u>	<u>2.38%</u>
4	<u>Newberry</u>	<u>Alachua</u>	<u>4.20%</u>	<u>4.08%</u>
5	<u>Waldo</u>	<u>Alachua</u>	<u>1.30%</u>	<u>1.18%</u>
6	<u>BAKER</u>	<u>Baker</u>	<u>0.40%</u>	<u>0.40%</u>
7	<u>Glen Saint</u>			
8	<u>Mary</u>	<u>Baker</u>	<u>5.30%</u>	<u>5.18%</u>
9	<u>Macclenny</u>	<u>Baker</u>	<u>5.90%</u>	<u>5.78%</u>
10	<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
11	<u>Callaway</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
12	<u>Cedar Grove</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
13	<u>Lynn Haven</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
14	<u>Mexico Beach</u>	<u>Bay</u>	<u>3.00%</u>	<u>2.88%</u>
15	<u>Panama City</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
16	<u>Panama City</u>			
17	<u>Beach</u>	<u>Bay</u>	<u>3.50%</u>	<u>3.38%</u>
18	<u>Parker</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
19	<u>Springfield</u>	<u>Bay</u>	<u>4.00%</u>	<u>3.88%</u>
20	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
21	<u>Brooker</u>	<u>Bradford</u>	<u>3.00%</u>	<u>2.88%</u>
22	<u>Hampton</u>	<u>Bradford</u>	<u>2.20%</u>	<u>2.08%</u>
23	<u>Lawtey</u>	<u>Bradford</u>	<u>1.10%</u>	<u>0.98%</u>
24	<u>Starke</u>	<u>Bradford</u>	<u>3.50%</u>	<u>2.88%</u>
25	<u>BREVARD</u>	<u>Brevard</u>	<u>1.30%</u>	<u>1.08%</u>
26	<u>Cape</u>			
27	<u>Canaveral</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
28	<u>Cocoa</u>	<u>Brevard</u>	<u>3.90%</u>	<u>3.78%</u>
29	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.10%</u>	<u>4.98%</u>
30	<u>Indiatlantic</u>	<u>Brevard</u>	<u>6.20%</u>	<u>6.08%</u>
31	<u>Indian</u>			

1	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.00%</u>	<u>3.88%</u>
2	<u>Malabar</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
3	<u>Melbourne</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
4	<u>Melbourne</u>			
5	<u>Beach</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
6	<u>Melbourne</u>			
7	<u>Village</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
8	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>
9	<u>Palm Shores</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>Rockledge</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
11	<u>Satellite</u>			
12	<u>Beach</u>	<u>Brevard</u>	<u>1.70%</u>	<u>1.58%</u>
13	<u>Titusville</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
14	<u>West</u>			
15	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
16	<u>BROWARD</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
17	<u>Coconut Creek</u>	<u>Broward</u>	<u>4.70%</u>	<u>4.58%</u>
18	<u>Cooper City</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
19	<u>Coral Springs</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
20	<u>Dania</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
21	<u>Davie</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
22	<u>Deerfield</u>			
23	<u>Beach</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
24	<u>Ft.</u>			
25	<u>Lauderdale</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
26	<u>Hallandale</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
27	<u>Hillsboro</u>			
28	<u>Beach</u>	<u>Broward</u>	<u>1.20%</u>	<u>1.08%</u>
29	<u>Hollywood</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
30	<u>Lauderdale-</u>			
31	<u>by-the-Sea</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>

1	<u>Lauderdale</u>			
2	<u>Lakes</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
3	<u>Lauderhill</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
4	<u>Lazy Lake</u>			
5	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
6	<u>Lighthouse</u>			
7	<u>Point</u>	<u>Broward</u>	<u>6.10%</u>	<u>5.98%</u>
8	<u>Margate</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
9	<u>Miramar</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
10	<u>North</u>			
11	<u>Lauderdale</u>	<u>Broward</u>	<u>3.80%</u>	<u>3.68%</u>
12	<u>Oakland Park</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
13	<u>Parkland</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
14	<u>Pembroke Park</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
15	<u>Pembroke</u>			
16	<u>Pines</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
17	<u>Plantation</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
18	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
19	<u>Sea Ranch</u>			
20	<u>Lakes</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
21	<u>Southwest</u>			
22	<u>Ranches</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
23	<u>Sunrise</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
24	<u>Tamarac</u>	<u>Broward</u>	<u>2.30%</u>	<u>1.58%</u>
25	<u>Weston</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
26	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
27	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
28	<u>Altha</u>	<u>Calhoun</u>	<u>4.00%</u>	<u>3.88%</u>
29	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.30%</u>	<u>1.18%</u>
30	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>1.80%</u>	<u>1.68%</u>
31	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.00%</u>	<u>4.88%</u>

1	<u>CITRUS</u>	<u>Citrus</u>	<u>2.00%</u>	<u>2.00%</u>
2	<u>Crystal River</u>	<u>Citrus</u>	<u>5.10%</u>	<u>4.98%</u>
3	<u>Inverness</u>	<u>Citrus</u>	<u>5.20%</u>	<u>5.08%</u>
4	<u>CLAY</u>	<u>Clay</u>	<u>5.80%</u>	<u>5.68%</u>
5	<u>Green Cove</u>			
6	<u>Springs</u>	<u>Clay</u>	<u>3.70%</u>	<u>3.58%</u>
7	<u>Keystone</u>			
8	<u>Heights</u>	<u>Clay</u>	<u>2.10%</u>	<u>1.98%</u>
9	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
10	<u>Penney Farms</u>	<u>Clay</u>	<u>1.90%</u>	<u>1.78%</u>
11	<u>COLLIER</u>	<u>Collier</u>	<u>2.10%</u>	<u>2.10%</u>
12	<u>Everglades</u>	<u>Collier</u>	<u>3.90%</u>	<u>3.58%</u>
13	<u>Marco Island</u>	<u>Collier</u>	<u>2.30%</u>	<u>1.78%</u>
14	<u>Naples</u>	<u>Collier</u>	<u>3.30%</u>	<u>3.18%</u>
15	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.30%</u>	<u>1.30%</u>
16	<u>Ft. White</u>	<u>Columbia</u>	<u>0.60%</u>	<u>0.48%</u>
17	<u>Lake City</u>	<u>Columbia</u>	<u>4.40%</u>	<u>4.28%</u>
18	<u>DESOTO</u>	<u>Desoto</u>	<u>2.10%</u>	<u>2.10%</u>
19	<u>Arcadia</u>	<u>Desoto</u>	<u>3.70%</u>	<u>3.58%</u>
20	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
21	<u>Cross City</u>	<u>Dixie</u>	<u>2.50%</u>	<u>2.38%</u>
22	<u>Horseshoe</u>			
23	<u>Beach</u>	<u>Dixie</u>	<u>6.20%</u>	<u>6.08%</u>
24	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.50%</u>	<u>4.38%</u>
25	<u>Atlantic</u>			
26	<u>Beach</u>	<u>Duval</u>	<u>5.90%</u>	<u>5.78%</u>
27	<u>Baldwin</u>	<u>Duval</u>	<u>6.10%</u>	<u>5.98%</u>
28	<u>Jacksonville</u>			
29	<u>Beach</u>	<u>Duval</u>	<u>4.60%</u>	<u>4.38%</u>
30	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.00%</u>	<u>3.88%</u>
31	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.60%</u>	<u>1.60%</u>

1	<u>Century</u>	<u>Escambia</u>	<u>2.10%</u>	<u>1.98%</u>
2	<u>Pensacola</u>	<u>Escambia</u>	<u>5.10%</u>	<u>4.88%</u>
3	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.60%</u>	<u>0.60%</u>
4	<u>Beverly Beach</u>	<u>Flagler</u>	<u>1.80%</u>	<u>1.68%</u>
5	<u>Bunnell</u>	<u>Flagler</u>	<u>2.50%</u>	<u>2.38%</u>
6	<u>Flagler</u>	<u>Flagler &amp;</u>		
7	<u>Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
8	<u>Marineland</u>	<u>Flagler &amp;</u>		
9		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
10	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.30%</u>	<u>1.18%</u>
11	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
12	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.60%</u>	<u>3.48%</u>
13	<u>Carrabelle</u>	<u>Franklin</u>	<u>5.70%</u>	<u>5.58%</u>
14	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.20%</u>	<u>0.20%</u>
15	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.00%</u>	<u>0.88%</u>
16	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
17	<u>Gretna</u>	<u>Gadsden</u>	<u>3.90%</u>	<u>3.78%</u>
18	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
19	<u>Midway</u>	<u>Gadsden</u>	<u>3.70%</u>	<u>3.58%</u>
20	<u>Quincy</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
21	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>Bell</u>	<u>Gilchrist</u>	<u>4.50%</u>	<u>4.38%</u>
23	<u>Fanning</u>	<u>Gilchrist &amp;</u>		
24	<u>Springs</u>	<u>Levy</u>	<u>5.50%</u>	<u>5.38%</u>
25	<u>Trenton</u>	<u>Gilchrist</u>	<u>3.90%</u>	<u>3.78%</u>
26	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
27	<u>Moore Haven</u>	<u>Glades</u>	<u>1.20%</u>	<u>1.08%</u>
28	<u>GULF</u>	<u>Gulf</u>	<u>0.30%</u>	<u>0.30%</u>
29	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
30	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
31	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>

1	<u>Jasper</u>	<u>Hamilton</u>	<u>4.80%</u>	<u>4.58%</u>
2	<u>Jennings</u>	<u>Hamilton</u>	<u>1.50%</u>	<u>1.38%</u>
3	<u>White Springs</u>	<u>Hamilton</u>	<u>5.00%</u>	<u>4.88%</u>
4	<u>HARDEE</u>	<u>Hardee</u>	<u>1.10%</u>	<u>1.10%</u>
5	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.20%</u>	<u>3.08%</u>
6	<u>Wauchula</u>	<u>Hardee</u>	<u>5.00%</u>	<u>4.88%</u>
7	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.20%</u>	<u>2.08%</u>
8	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
9	<u>Clewiston</u>	<u>Hendry</u>	<u>3.20%</u>	<u>3.08%</u>
10	<u>La Belle</u>	<u>Hendry</u>	<u>4.10%</u>	<u>3.98%</u>
11	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.40%</u>	<u>1.40%</u>
12	<u>Brooksville</u>	<u>Hernando</u>	<u>0.90%</u>	<u>0.78%</u>
13	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
14	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.10%</u>	<u>1.10%</u>
15	<u>Avon Park</u>	<u>Highlands</u>	<u>4.40%</u>	<u>4.28%</u>
16	<u>Lake Placid</u>	<u>Highlands</u>	<u>0.90%</u>	<u>0.78%</u>
17	<u>Sebring</u>	<u>Highlands</u>	<u>1.10%</u>	<u>0.78%</u>
18	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.10%</u>	<u>1.98%</u>
19	<u>Plant City</u>	<u>Hillsborough</u>	<u>5.60%</u>	<u>5.48%</u>
20	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.00%</u>	<u>4.88%</u>
21	<u>Temple</u>			
22	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.40%</u>	<u>5.28%</u>
23	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
24	<u>Bonifay</u>	<u>Holmes</u>	<u>5.70%</u>	<u>5.58%</u>
25	<u>Esto</u>	<u>Holmes</u>	<u>0.80%</u>	<u>0.68%</u>
26	<u>Noma</u>	<u>Holmes</u>	<u>0.10%</u>	<u>0.00%</u>
27	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.70%</u>	<u>2.58%</u>
28	<u>Westville</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
29	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.40%</u>	<u>1.40%</u>
30	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.10%</u>	<u>3.98%</u>
31	<u>Indian River</u>			

1	<u>Shores</u>	<u>Indian River</u>	<u>2.80%</u>	<u>2.68%</u>
2	<u>Orchid</u>	<u>Indian River</u>	<u>2.10%</u>	<u>1.98%</u>
3	<u>Sebastian</u>	<u>Indian River</u>	<u>3.30%</u>	<u>3.18%</u>
4	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.00%</u>	<u>4.88%</u>
5	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
6	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
7	<u>Bascom</u>	<u>Jackson</u>	<u>1.20%</u>	<u>1.08%</u>
8	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
9	<u>Cottondale</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
10	<u>Graceville</u>	<u>Jackson</u>	<u>4.40%</u>	<u>4.28%</u>
11	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
12	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
13	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
14	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
15	<u>Marianna</u>	<u>Jackson</u>	<u>4.00%</u>	<u>3.88%</u>
16	<u>Sneads</u>	<u>Jackson</u>	<u>3.30%</u>	<u>3.18%</u>
17	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>0.90%</u>	<u>0.90%</u>
18	<u>Monticello</u>	<u>Jefferson</u>	<u>4.50%</u>	<u>4.38%</u>
19	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
20	<u>Mayo</u>	<u>Lafayette</u>	<u>2.00%</u>	<u>1.88%</u>
21	<u>LAKE</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.70%</u>
22	<u>Astatula</u>	<u>Lake</u>	<u>4.40%</u>	<u>4.28%</u>
23	<u>Clermont</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
24	<u>Eustis</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>Fruitland</u>			
26	<u>Park</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
27	<u>Groveland</u>	<u>Lake</u>	<u>4.90%</u>	<u>4.78%</u>
28	<u>Howey-in-the-</u>			
29	<u>Hills</u>	<u>Lake</u>	<u>3.30%</u>	<u>3.18%</u>
30	<u>Lady Lake</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
31	<u>Leesburg</u>	<u>Lake</u>	<u>1.30%</u>	<u>1.18%</u>

1	<u>Mascotte</u>	<u>Lake</u>	<u>3.90%</u>	<u>3.78%</u>
2	<u>Minneola</u>	<u>Lake</u>	<u>3.20%</u>	<u>3.08%</u>
3	<u>Montverde</u>	<u>Lake</u>	<u>1.80%</u>	<u>1.68%</u>
4	<u>Mount Dora</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.18%</u>
5	<u>Tavares</u>	<u>Lake</u>	<u>5.20%</u>	<u>5.08%</u>
6	<u>Umatilla</u>	<u>Lake</u>	<u>3.10%</u>	<u>2.98%</u>
7	<u>LEE</u>	<u>Lee</u>	<u>2.00%</u>	<u>1.88%</u>
8	<u>Bonita</u>			
9	<u>Springs</u>	<u>Lee</u>	<u>1.70%</u>	<u>1.58%</u>
10	<u>Cape Coral</u>	<u>Lee</u>	<u>1.50%</u>	<u>1.38%</u>
11	<u>Ft. Myers</u>	<u>Lee</u>	<u>4.70%</u>	<u>4.58%</u>
12	<u>Ft. Myers</u>			
13	<u>Beach</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
14	<u>Sanibel</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
15	<u>LEON</u>	<u>Leon</u>	<u>1.00%</u>	<u>1.00%</u>
16	<u>Tallahassee</u>	<u>Leon</u>	<u>4.40%</u>	<u>4.28%</u>
17	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
18	<u>Bronson</u>	<u>Levy</u>	<u>2.50%</u>	<u>2.38%</u>
19	<u>Cedar Key</u>	<u>Levy</u>	<u>2.10%</u>	<u>1.98%</u>
20	<u>Chiefland</u>	<u>Levy</u>	<u>2.70%</u>	<u>2.58%</u>
21	<u>Inglis</u>	<u>Levy</u>	<u>3.50%</u>	<u>3.38%</u>
22	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
23	<u>Williston</u>	<u>Levy</u>	<u>1.60%</u>	<u>1.48%</u>
24	<u>Yankeetown</u>	<u>Levy</u>	<u>5.60%</u>	<u>5.48%</u>
25	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
26	<u>Bristol</u>	<u>Liberty</u>	<u>2.90%</u>	<u>2.78%</u>
27	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
28	<u>Greenville</u>	<u>Madison</u>	<u>2.10%</u>	<u>1.98%</u>
29	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
30	<u>Madison</u>	<u>Madison</u>	<u>4.90%</u>	<u>4.48%</u>
31	<u>MANATEE</u>	<u>Manatee</u>	<u>0.70%</u>	<u>0.70%</u>

1	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.40%</u>	<u>1.28%</u>
2	<u>Bradenton</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
3	<u>Bradenton</u>			
4	<u>Beach</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
5	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.50%</u>	<u>3.38%</u>
6	<u>Palmetto</u>	<u>Manatee</u>	<u>5.30%</u>	<u>5.18%</u>
7	<u>Longboat Key</u>	<u>Manatee &amp;</u>		
8		<u>Sarasota</u>	<u>3.20%</u>	<u>3.08%</u>
9	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
10	<u>Bellview</u>	<u>Marion</u>	<u>0.90%</u>	<u>0.78%</u>
11	<u>Dunnellon</u>	<u>Marion</u>	<u>4.50%</u>	<u>4.38%</u>
12	<u>McIntosh</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
13	<u>Ocala</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>Reddick</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
15	<u>MARTIN</u>	<u>Martin</u>	<u>1.30%</u>	<u>1.30%</u>
16	<u>Jupiter</u>			
17	<u>Island</u>	<u>Martin</u>	<u>0.60%</u>	<u>0.48%</u>
18	<u>Ocean Breeze</u>			
19	<u>Park</u>	<u>Martin</u>	<u>2.20%</u>	<u>2.08%</u>
20	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.30%</u>	<u>2.18%</u>
21	<u>Stuart</u>	<u>Martin</u>	<u>4.80%</u>	<u>4.68%</u>
22	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.48%</u>
23	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
24	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78</u>
25	<u>Bay Harbor</u>			
26	<u>Islands</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
27	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
28	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.10%</u>	<u>3.98%</u>
29	<u>El Portal</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
30	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
31	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.00%</u>	<u>1.88%</u>

1	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
2	<u>Hialeah</u>			
3	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
4	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
5	<u>Indian Creek</u>			
6	<u>Village</u>	<u>Miami-Dade</u>	<u>0.70%</u>	<u>0.58%</u>
7	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
8	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
9	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
10	<u>Miami</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
11	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
12	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
13	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.00%</u>	<u>2.88%</u>
14	<u>North Bay</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78%</u>
15	<u>North Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
16	<u>North Miami</u>			
17	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
18	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>3.70%</u>	<u>3.58%</u>
19	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>South Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
21	<u>Sunny Isles</u>			
22	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
23	<u>Surfside</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
24	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
25	<u>Virginia</u>			
26	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
27	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
28	<u>MONROE</u>	<u>Monroe</u>	<u>1.40%</u>	<u>1.40%</u>
29	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
30	<u>Key Colony</u>			
31	<u>Beach</u>	<u>Monroe</u>	<u>2.40%</u>	<u>2.28%</u>

1	<u>Key West</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.38%</u>
2	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>Marathon</u>	<u>Monroe</u>	<u>1.90%</u>	<u>1.58%</u>
4	<u>NASSAU</u>	<u>Nassau</u>	<u>0.70%</u>	<u>0.70%</u>
5	<u>Callahan</u>	<u>Nassau</u>	<u>4.50%</u>	<u>4.38%</u>
6	<u>Fernandina</u>			
7	<u>Beach</u>	<u>Nassau</u>	<u>5.00%</u>	<u>4.88%</u>
8	<u>Hilliard</u>	<u>Nassau</u>	<u>3.20%</u>	<u>3.08%</u>
9	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.60%</u>	<u>0.60%</u>
10	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.50%</u>	<u>3.38%</u>
12	<u>Destin</u>	<u>Okaloosa</u>	<u>1.90%</u>	<u>1.78%</u>
13	<u>Ft. Walton</u>			
14	<u>Beach</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
15	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>2.80%</u>	<u>2.68%</u>
16	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>4.90%</u>	<u>4.78%</u>
17	<u>Niceville</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
18	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
19	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.80%</u>	<u>3.68%</u>
20	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.80%</u>	<u>0.80%</u>
21	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.50%</u>	<u>4.38%</u>
22	<u>ORANGE</u>	<u>Orange</u>	<u>4.80%</u>	<u>4.58%</u>
23	<u>Apopka</u>	<u>Orange</u>	<u>6.00%</u>	<u>5.88%</u>
24	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
25	<u>Belle Isle</u>	<u>Orange</u>	<u>1.60%</u>	<u>1.48%</u>
26	<u>Eatonville</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
27	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
28	<u>Lake Buena</u>			
29	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
30	<u>Maitland</u>	<u>Orange</u>	<u>5.10%</u>	<u>4.98%</u>
31	<u>Oakland</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.78%</u>

1	<u>Ocoee</u>	<u>Orange</u>	<u>4.60%</u>	<u>4.28%</u>
2	<u>Orlando</u>	<u>Orange</u>	<u>4.10%</u>	<u>3.88%</u>
3	<u>Windermere</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
4	<u>Winter Garden</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
5	<u>Winter Park</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.48%</u>
6	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.00%</u>	<u>4.88%</u>
7	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.50%</u>	<u>4.38%</u>
8	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.10%</u>	<u>4.98%</u>
9	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
10	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
11	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
12	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.08%</u>
13	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.00%</u>	<u>0.28%</u>
15	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.20%</u>	<u>2.08%</u>
16	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
17	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
18	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
19	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
20	<u>Greenacres</u>			
21	<u>City</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
22	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
23	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.40%</u>	<u>1.18%</u>
24	<u>Highland</u>			
25	<u>Beach</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
26	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
27	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
28	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
29	<u>Jupiter Inlet</u>			
30	<u>Colony</u>	<u>Palm Beach</u>	<u>1.90%</u>	<u>1.78%</u>
31	<u>Lake Clarke</u>			

1	<u>Shores</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
2	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
3	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
4	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
5	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
6	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
7	<u>North Palm</u>			
8	<u>Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.88%</u>
9	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
10	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.20%</u>	<u>4.08%</u>
11	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
12	<u>Palm Beach</u>			
13	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
14	<u>Palm Beach</u>			
15	<u>Shores</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
16	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
17	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
18	<u>Royal Palm</u>			
19	<u>Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
20	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
21	<u>South Palm</u>			
22	<u>Beach</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
23	<u>Tequesta</u>			
24	<u>Village</u>	<u>Palm Beach</u>	<u>4.10%</u>	<u>3.98%</u>
25	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
26	<u>West Palm</u>			
27	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
28	<u>PASCO</u>	<u>Pasco</u>	<u>1.50%</u>	<u>1.50%</u>
29	<u>Dade City</u>	<u>Pasco</u>	<u>4.90%</u>	<u>4.78%</u>
30	<u>New Port</u>			
31	<u>Richey</u>	<u>Pasco</u>	<u>5.50%</u>	<u>5.38%</u>

1	<u>Port Richey</u>	<u>Pasco</u>	<u>0.90%</u>	<u>0.78%</u>
2	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
3	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
4	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.40%</u>	<u>5.28%</u>
5	<u>PINELLAS</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
6	<u>Belleair</u>	<u>Pinellas</u>	<u>1.60%</u>	<u>1.48%</u>
7	<u>Belleair</u>			
8	<u>Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
9	<u>Belleair</u>			
10	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
11	<u>Belleair</u>			
12	<u>Shore</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
13	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.00%</u>	<u>4.88%</u>
14	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.20%</u>	<u>5.08%</u>
15	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
16	<u>Indian Rocks</u>			
17	<u>Beach</u>	<u>Pinellas</u>	<u>2.30%</u>	<u>2.18%</u>
18	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
19	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.30%</u>	<u>1.18%</u>
20	<u>Largo</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
21	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
22	<u>North</u>			
23	<u>Redington</u>			
24	<u>Beach</u>	<u>Pinellas</u>	<u>1.70%</u>	<u>1.58%</u>
25	<u>Oldsmar</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
26	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
27	<u>Redington</u>			
28	<u>Beach</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
29	<u>Redington</u>			
30	<u>Shores</u>	<u>Pinellas</u>	<u>1.10%</u>	<u>0.98%</u>
31	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.40%</u>	<u>5.88%</u>

1	<u>St. Pete</u>			
2	<u>Beach</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
3	<u>St.</u>			
4	<u>Petersburg</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
5	<u>Seminole</u>	<u>Pinellas</u>	<u>5.10%</u>	<u>4.98%</u>
6	<u>South</u>			
7	<u>Pasadena</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
8	<u>Tarpon</u>			
9	<u>Springs</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
10	<u>Treasure</u>			
11	<u>Island</u>	<u>Pinellas</u>	<u>2.20%</u>	<u>2.08%</u>
12	<u>POLK</u>	<u>Polk</u>	<u>2.70%</u>	<u>2.58%</u>
13	<u>Auburndale</u>	<u>Polk</u>	<u>4.30%</u>	<u>4.18%</u>
14	<u>Bartow</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.28%</u>
15	<u>Davenport</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
16	<u>Dundee</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
17	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.30%</u>	<u>5.18%</u>
18	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.20%</u>	<u>4.58%</u>
19	<u>Frostproof</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
20	<u>Haines City</u>	<u>Polk</u>	<u>5.10%</u>	<u>4.98%</u>
21	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>Hillcrest</u>			
23	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
24	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.50%</u>	<u>4.38%</u>
25	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.60%</u>	<u>3.48%</u>
26	<u>Lake Wales</u>	<u>Polk</u>	<u>4.40%</u>	<u>4.28%</u>
27	<u>Lakeland</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
28	<u>Mulberry</u>	<u>Polk</u>	<u>3.10%</u>	<u>2.98%</u>
29	<u>Polk City</u>	<u>Polk</u>	<u>2.80%</u>	<u>2.68%</u>
30	<u>Winter Haven</u>	<u>Polk</u>	<u>6.20%</u>	<u>6.08%</u>
31	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.20%</u>	<u>1.20%</u>

1	<u>Crescent City</u>	<u>Putnam</u>	<u>4.30%</u>	<u>4.18%</u>
2	<u>Interlachen</u>	<u>Putnam</u>	<u>1.60%</u>	<u>1.48%</u>
3	<u>Palatka</u>	<u>Putnam</u>	<u>5.00%</u>	<u>4.88%</u>
4	<u>Pomona Park</u>	<u>Putnam</u>	<u>2.90%</u>	<u>2.78%</u>
5	<u>Welaka</u>	<u>Putnam</u>	<u>2.50%</u>	<u>2.38%</u>
6	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.50%</u>	<u>1.50%</u>
7	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
8	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.30%</u>	<u>1.18%</u>
9	<u>Milton</u>	<u>Santa Rosa</u>	<u>5.70%</u>	<u>5.58%</u>
10	<u>SARASOTA</u>	<u>Sarasota</u>	<u>4.70%</u>	<u>4.58%</u>
11	<u>North Port</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
12	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.20%</u>	<u>5.08%</u>
13	<u>Venice</u>	<u>Sarasota</u>	<u>5.00%</u>	<u>4.88%</u>
14	<u>SEMINOLE</u>	<u>Seminole</u>	<u>2.90%</u>	<u>2.68%</u>
15	<u>Altamonte</u>			
16	<u>Springs</u>	<u>Seminole</u>	<u>4.80%</u>	<u>4.68%</u>
17	<u>Casselberry</u>	<u>Seminole</u>	<u>5.30%</u>	<u>5.18%</u>
18	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.10%</u>	<u>3.98%</u>
19	<u>Longwood</u>	<u>Seminole</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>Oviedo</u>	<u>Seminole</u>	<u>4.30%</u>	<u>4.18%</u>
21	<u>Sanford</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
22	<u>Winter</u>			
23	<u>Springs</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
24	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.20%</u>	<u>1.20%</u>
25	<u>Hastings</u>	<u>St. Johns</u>	<u>1.50%</u>	<u>1.38%</u>
26	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
27	<u>St. Augustine</u>			
28	<u>Beach</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
29	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
30	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.50%</u>	<u>4.38%</u>
31	<u>Port St.</u>			

1	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.50%</u>	<u>1.38%</u>
2	<u>St. Lucie</u>			
3	<u>Village</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
4	<u>SUMTER</u>	<u>Sumter</u>	<u>0.70%</u>	<u>0.70%</u>
5	<u>Bushnell</u>	<u>Sumter</u>	<u>5.00%</u>	<u>4.88%</u>
6	<u>Center Hill</u>	<u>Sumter</u>	<u>4.30%</u>	<u>4.18%</u>
7	<u>Coleman</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
8	<u>Webster</u>	<u>Sumter</u>	<u>3.10%</u>	<u>2.98%</u>
9	<u>Wildwood</u>	<u>Sumter</u>	<u>3.60%</u>	<u>3.48%</u>
10	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.40%</u>	<u>0.40%</u>
11	<u>Branford</u>	<u>Suwannee</u>	<u>4.60%</u>	<u>4.48%</u>
12	<u>Live Oak</u>	<u>Suwannee</u>	<u>5.60%</u>	<u>5.48%</u>
13	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.10%</u>	<u>1.10%</u>
14	<u>Perry</u>	<u>Taylor</u>	<u>5.50%</u>	<u>5.38%</u>
15	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
16	<u>Lake Butler</u>	<u>Union</u>	<u>2.30%</u>	<u>2.18%</u>
17	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
18	<u>Worthington</u>			
19	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
20	<u>VOLUSIA</u>	<u>Volusia</u>	<u>3.90%</u>	<u>3.78%</u>
21	<u>Daytona Beach</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
22	<u>Daytona Beach</u>			
23	<u>Shores</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
24	<u>DeBary</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
25	<u>DeLand</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
26	<u>Deltona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
27	<u>Edgewater</u>	<u>Volusia</u>	<u>4.80%</u>	<u>4.68%</u>
28	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
29	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.00%</u>	<u>1.88%</u>
30	<u>New Smyrna</u>			
31	<u>Beach</u>	<u>Volusia</u>	<u>4.00%</u>	<u>3.88%</u>

1	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.50%</u>	<u>3.38%</u>
2	<u>Orange City</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
3	<u>Ormond Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
4	<u>Pierson</u>	<u>Volusia</u>	<u>1.10%</u>	<u>0.98%</u>
5	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
6	<u>Port Orange</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
7	<u>South Daytona</u>	<u>Volusia</u>	<u>5.60%</u>	<u>5.48%</u>
8	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.80%</u>	<u>0.80%</u>
9	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
10	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.20%</u>	<u>1.08%</u>
11	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
12	<u>DeFuniak</u>			
13	<u>Springs</u>	<u>Walton</u>	<u>4.70%</u>	<u>4.58%</u>
14	<u>Freeport</u>	<u>Walton</u>	<u>1.30%</u>	<u>1.18%</u>
15	<u>Paxton</u>	<u>Walton</u>	<u>2.60%</u>	<u>2.48%</u>
16	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.20%</u>	<u>0.20%</u>
17	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
18	<u>Chipley</u>	<u>Washington</u>	<u>5.30%</u>	<u>5.18%</u>
19	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
20	<u>Vernon</u>	<u>Washington</u>	<u>5.40%</u>	<u>5.28%</u>
21	<u>Wausau</u>	<u>Washington</u>	<u>1.70%</u>	<u>1.58%</u>

22  
 23 The conversion rate displayed in the rows with the name of the  
 24 county in capitalized letters assigns the conversion rate for  
 25 the unincorporated area.

26 (c) Notwithstanding the rates provided by paragraph  
 27 (b), the following local communications services tax  
 28 conversion rates shall take effect upon the expiration of  
 29 existing franchise agreements which provide for fees in excess  
 30 of those authorized by s. 337.401. The conversion rates for  
 31 local governments that have not chosen to levy permit fees do

1 not include the add-ons of up to 0.12 percent for  
 2 municipalities and charter counties or of up to 0.24 percent  
 3 for noncharter counties authorized pursuant to s. 337.401.

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u> <u>rates for</u> <u>local</u> <u>governments</u> <u>that have NOT</u> <u>chosen to</u> <u>levy permit</u> <u>fees</u>	<u>Conversion</u> <u>rates for</u> <u>local</u> <u>governments</u> <u>that have</u> <u>chosen to</u> <u>levy permit</u> <u>fees</u>	<u>Effective</u> <u>date of</u> <u>new rates</u>
<u>Indiatlantic</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>	<u>January 1,</u> <u>2014</u>
<u>Titusville</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>	<u>January 1,</u> <u>2014</u>
<u>Punta Gorda</u>	<u>Charlotte</u>	<u>4.90%</u>	<u>4.78%</u>	<u>January 1,</u> <u>2009</u>
<u>Miami</u>	<u>Miami-Dade</u>	<u>4.30%</u>	<u>4.18%</u>	<u>August 1,</u> <u>2006</u>
<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.20%</u>	<u>3.08%</u>	<u>August 1,</u> <u>2003</u>
<u>Dade City</u>	<u>Pasco</u>	<u>4.50%</u>	<u>4.38%</u>	<u>January</u> <u>1,2011</u>
<u>Palatka</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>	<u>September</u> <u>1, 2003</u>

29 ~~(a) On or before December 31, 2000, the Revenue~~  
 30 ~~Estimating Conference shall compute for each municipality and~~  
 31 ~~county the rate of local communications services tax which~~

1 ~~would be required to be levied under s. 202.19(1) in order for~~  
2 ~~such local taxing jurisdiction to raise in calendar year 1999,~~  
3 ~~through the imposition of a local communications services tax,~~  
4 ~~revenues equal to the sum of:~~

5 ~~1. The amount of revenues estimated to have been~~  
6 ~~received in calendar year 1999 based on the revenues that were~~  
7 ~~actually received from the replaced revenue sources in the~~  
8 ~~fiscal year ending September 30, 1999, adjusted to reflect the~~  
9 ~~growth reasonably estimated to have occurred in the final~~  
10 ~~quarter of calendar year 1999; and~~

11 ~~2. An amount representing the revenues the~~  
12 ~~jurisdiction would have received from the replaced revenue~~  
13 ~~sources during the month immediately preceding the month in~~  
14 ~~which local taxing jurisdictions receive their first~~  
15 ~~distributions of revenues under this chapter.~~

16  
17 ~~In computing the amounts in subparagraphs 1. and 2., the~~  
18 ~~Revenue Estimating Conference shall consider, to the maximum~~  
19 ~~extent practicable, changes in local replaced revenues, other~~  
20 ~~than changes due to normal growth, and shall adjust the~~  
21 ~~amounts in subparagraphs 1. and 2. accordingly.~~

22 ~~(b) The rates computed by the Revenue Estimating~~  
23 ~~Conference shall be presented to the Legislature for review~~  
24 ~~and approval during the 2001 Regular Session. The rates~~  
25 ~~approved by the Legislature under this subsection shall be~~  
26 ~~effective in the respective local taxing jurisdictions on~~  
27 ~~October 1, 2001, without any action being taken by the~~  
28 ~~governing authority or voters of such local taxing~~  
29 ~~jurisdictions. The rate computed and approved pursuant to this~~  
30 ~~subsection shall be reduced on October 1, 2002, by that~~

31

1 ~~portion of the rate which was necessary to recoup the 1 month~~  
2 ~~of foregone revenues addressed in subparagraph (a)2.~~

3 (2)(a)1.(c) With respect to any local taxing  
4 jurisdiction, if, for the periods ending December 31, 2001;  
5 March 31, 2002; June 30, 2002; or September 30, 2002, the  
6 revenues received by that local government from the local  
7 communications services tax imposed under subsection (1)~~s.~~  
8 ~~202.19(1)~~are less than the revenues received from the  
9 replaced revenue sources for the corresponding 2000-2001  
10 period; plus reasonably anticipated growth in such revenues  
11 over the preceding 1-year period, based on the average growth  
12 of such revenues over the immediately preceding 5-year period;  
13 plus an amount representing the revenues from the replaced  
14 revenue sources for the 1-month period that the local taxing  
15 jurisdiction was required to forego, the governing authority  
16 may adjust the rate of the local communications services tax  
17 upward to the extent necessary to generate the entire  
18 shortfall in revenues within 1 year after the rate adjustment  
19 and by an amount necessary to generate the expected amount of  
20 revenue on an ongoing basis.

21 2. If complete data are not available at the time of  
22 determining whether the revenues received by a local  
23 government from the local communications services tax imposed  
24 under subsection (1) are less than the revenues received from  
25 the replaced revenue sources for the corresponding 2000-2001  
26 period, as set forth in subparagraph 1., the local government  
27 shall use the best data available for the corresponding  
28 2000-2001 period in making such determination.

29 3. The adjustment permitted under subparagraph 1. may  
30 be made by emergency ordinance or resolution and may be made  
31 notwithstanding the maximum rate established under s.

1 202.19(2) subsection (2) and notwithstanding any schedules or  
2 timeframes or any other limitations contained in this chapter.  
3 The emergency ordinance or resolution shall specify an  
4 effective date for the adjusted rate, which shall be no less  
5 than 60 ~~90~~ days after the date of adoption of the ordinance or  
6 resolution and shall be effective with respect to taxable  
7 services included on bills that are dated on the first day of  
8 a month subsequent to the expiration of the 60-day period. At  
9 the end of 1 ~~that~~ year following the effective date of such  
10 adjusted rate, the local governing authority shall, as soon as  
11 is consistent with s. 202.21, reduce the rate by that portion  
12 of the emergency rate which was necessary to recoup the amount  
13 of revenues not received prior to the implementation of the  
14 emergency rate.

15 4. If, for the period October 1, 2001, through  
16 September 30, 2002, the revenues received by a local  
17 government from the local communications services tax  
18 conversion rate established under subsection (1), adjusted  
19 upward for the difference in rates between paragraphs (1)(a)  
20 and (b) or any other rate adjustments or base changes, are  
21 above the threshold of 10 percent more than the revenues  
22 received from the replaced revenue sources for the  
23 corresponding 2000-2001 period plus reasonably anticipated  
24 growth in such revenues over the preceding 1-year period,  
25 based on the average growth of such revenues over the  
26 immediately preceding 5-year period, the governing authority  
27 must adjust the rate of the local communications services tax  
28 to the extent necessary to reduce revenues to the threshold by  
29 emergency ordinance or resolution within the timeframes  
30 established in subparagraph 3. The foregoing rate adjustment  
31 requirement shall not apply to a local government that adopts

1 a local communications services tax rate by resolution or  
2 ordinance. If complete data are not available at the time of  
3 determining whether the revenues exceed the threshold, the  
4 local government shall use the best data available for the  
5 corresponding 2000-2001 period in making such determination.  
6 This subparagraph shall not be construed as establishing a  
7 right of action for any person to enforce this subparagraph or  
8 challenge a local government's implementation of this  
9 subparagraph.

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

15 ~~1. A single maximum rate shall apply to all~~  
16 ~~municipalities and charter counties, and another single~~  
17 ~~maximum rate shall apply to all other counties.~~

18 ~~2. Each respective maximum rate, when applied to the~~  
19 ~~services taxed pursuant to this chapter, shall be calculated~~  
20 ~~to produce the revenues which could have been generated from~~  
21 ~~the replaced revenue sources, assuming that all local taxing~~  
22 ~~jurisdictions had imposed every replaced revenue source in the~~  
23 ~~manner and at the rate that would have produced the greatest~~  
24 ~~amount of revenues.~~

25 ~~(b) The rates computed by the Revenue Estimating~~  
26 ~~Conference shall be presented to the Legislature for review~~  
27 ~~and approval during the 2001 Regular Session. The rates~~  
28 ~~approved by the Legislature pursuant to this subsection shall~~  
29 ~~be the maximum rates for purposes of s. 202.19(1).~~

30 ~~(3)(a) Each person who provides communications~~  
31 ~~services shall include as part of the August 2000 return due~~

1 ~~pursuant to chapter 212 on or before September 20, 2000, the~~  
2 ~~information set forth in this paragraph, in a format~~  
3 ~~prescribed by the department. Returns shall contain data for~~  
4 ~~calendar year 1999 that may include, but are not limited to,~~  
5 ~~remittances of replaced revenue sources for each local taxing~~  
6 ~~jurisdiction and an estimate of the revenue from~~  
7 ~~communications services that will be taxable pursuant to this~~  
8 ~~chapter for each local taxing jurisdiction. Such data may also~~  
9 ~~include, on an aggregated statewide basis, each person's~~  
10 ~~statewide sales taxable under chapter 203, taxable sales under~~  
11 ~~s. 212.05(1)(e), and estimates for sales exempt under s.~~  
12 ~~212.08(7)(j) and exempt sales to governmental and other exempt~~  
13 ~~entities under chapter 212.~~

14 (b) ~~All information furnished to the department under~~  
15 ~~this subsection shall be available to all local taxing~~  
16 ~~jurisdictions. Such taxpayer information shall remain subject~~  
17 ~~to s. 213.053. Such data may not be disclosed or used by local~~  
18 ~~taxing jurisdictions for any purpose other than to review the~~  
19 ~~validity of data and the calculations made pursuant to this~~  
20 ~~subsection.~~

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

- 24 1. ~~The rate of the levy for calendar year 1999.~~
- 25 2. ~~The amount of revenues received during fiscal year~~  
26 ~~1998-1999 and, if known, the 1999 calendar year.~~
- 27 3. ~~A description of the revenue base or taxable~~  
28 ~~services.~~
- 29 4. ~~The name and federal employer identification number~~  
30 ~~of each taxpayer.~~

31

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

6           ~~(d) The department shall provide technical assistance~~  
7 ~~to the Revenue Estimating Conference and compile and analyze~~  
8 ~~the information submitted pursuant to this subsection in the~~  
9 ~~manner requested by the Revenue Estimating Conference.~~

10           (b)(4) Except as otherwise provided in this  
11 subsection, "replaced revenue sources," as used in this  
12 section, means the following taxes, charges, fees, or other  
13 impositions to the extent that the respective local taxing  
14 jurisdictions were authorized to impose them prior to July 1,  
15 2000.

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

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

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

22           c.3. The public service tax on prepaid calling  
23 arrangements.

24           d.4. Franchise fees on dealers of communications  
25 services which use the public roads or rights-of-way, up to  
26 the limit set forth in s. 337.401. For purposes of calculating  
27 rates under this section, it is the legislative intent that  
28 charter counties be treated as having had the same authority  
29 as municipalities to impose franchise fees on recurring local  
30 telecommunication service revenues prior to July 1, 2000.  
31 However, the Legislature recognizes that the authority of

1 charter counties to impose such fees is in dispute, and the  
2 treatment provided in this section is not an expression of  
3 legislative intent that charter counties actually do or do not  
4 possess such authority.

5 ~~e.5.~~ Actual permit fees relating to placing or  
6 maintaining facilities in or on public roads or rights-of-way,  
7 collected from providers of long-distance, cable, and mobile  
8 communications services for the fiscal year ending September  
9 30, 1999; however, if a municipality or charter county elects  
10 the option to charge permit fees pursuant to s.  
11 337.401(3)(c)1.a., such fees shall not be included as a  
12 replaced revenue source.

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

16 ~~(3)(5)~~ For any county or school board that levies a  
17 discretionary surtax under s. 212.055, the rate of such tax on  
18 communications services as authorized by s. 202.19(5) shall be  
19 as follows:

21 County	<u>.5%</u>	<u>1%</u>	<u>1.5%</u>
	<u>Discretionary</u>	<u>Discretionary</u>	<u>Discretionary</u>
	<u>surtax</u>	<u>surtax</u>	<u>surtax</u>
	<u>conversion</u>	<u>conversion</u>	<u>conversion</u>
	<u>rates</u>	<u>rates</u>	<u>rates</u>
27 <u>Alachua</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
28 <u>Baker</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
29 <u>Bay</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
30 <u>Bradford</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
31 <u>Brevard</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>

1	<u>Broward</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
2	<u>Calhoun</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
3	<u>Charlotte</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
4	<u>Citrus</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
5	<u>Clay</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
6	<u>Collier</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
7	<u>Columbia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
8	<u>Dade</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
9	<u>Desoto</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
10	<u>Dixie</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
11	<u>Duval</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
12	<u>Escambia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
13	<u>Flagler</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
14	<u>Franklin</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
15	<u>Gadsden</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
16	<u>Gilchrist</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
17	<u>Glades</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
18	<u>Gulf</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
19	<u>Hamilton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
20	<u>Hardee</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
21	<u>Hendry</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
22	<u>Hernando</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
23	<u>Highlands</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
24	<u>Hillsborough</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
25	<u>Holmes</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
26	<u>Indian River</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
27	<u>Jackson</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
28	<u>Jefferson</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
29	<u>Lafayette</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
30	<u>Lake</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
31	<u>Lee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>

1	<u>Leon</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
2	<u>Levy</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
3	<u>Liberty</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
4	<u>Madison</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
5	<u>Manatee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
6	<u>Marion</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
7	<u>Martin</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
8	<u>Monroe</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
9	<u>Nassau</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
10	<u>Okaloosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
11	<u>Okeechobee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
12	<u>Orange</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
13	<u>Osceola</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
14	<u>Palm Beach</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
15	<u>Pasco</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
16	<u>Pinellas</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
17	<u>Polk</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
18	<u>Putnam</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
19	<u>St. Johns</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
20	<u>St. Lucie</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
21	<u>Santa Rosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
22	<u>Sarasota</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
23	<u>Seminole</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
24	<u>Sumter</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
25	<u>Suwannee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
26	<u>Taylor</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
27	<u>Union</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
28	<u>Volusia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
29	<u>Wakulla</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
30	<u>Walton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
31	<u>Washington</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>

1  
2 The discretionary surtax conversion rate with respect to  
3 communications services reflected on bills dated on or after  
4 October 1, 2001, shall take effect without any further action  
5 by a county or school board that has levied a surtax on or  
6 before October 1, 2001. For a county or school board that  
7 levies a surtax subsequent to October 1, 2001, the  
8 discretionary surtax conversion rate with respect to  
9 communications services shall take effect upon the effective  
10 date of the surtax as provided in s. 212.054. The  
11 discretionary sales surtax rate on communications services for  
12 a county or school board levying a combined rate which is not  
13 listed in the table provided by this subsection shall be  
14 calculated by averaging or adding the appropriate rates from  
15 the table and rounding up to the nearest tenth of a percent.  
16 ~~multiplied by a factor to determine the applicable rate of tax~~  
17 ~~under s. 202.19(5). The Revenue Estimating Conference shall~~  
18 ~~compute the factor on or before December 31, 2000. The factor~~  
19 ~~shall be calculated such that any rate applied under s.~~  
20 ~~202.19(5) will produce substantially the same tax revenues as~~  
21 ~~the corresponding rate levied on telecommunication services~~  
22 ~~under s. 212.055 during the year ending September 30, 1999.~~  
23 ~~The factor shall be calculated to three decimal places, and~~  
24 ~~the tax rates calculated by applying the factor for purposes~~  
25 ~~of s. 202.19(5) shall be rounded up to the nearest one-tenth~~  
26 ~~percent. The factor shall be presented to the Legislature for~~  
27 ~~review and approval during the 2001 Regular Session.~~  
28       ~~(6) For purposes of calculating the appropriate value~~  
29 ~~of the replaced revenue under subparagraph (4)(a)2. and~~  
30 ~~paragraph (4)(b), and in conjunction with the study required~~  
31 ~~by this act, the Revenue Estimating Conference may include in~~

1 ~~its computation any adjustment necessary to include the value~~  
2 ~~of any in-kind requirements, institutional networks, and~~  
3 ~~contributions for, or in support of, the use or construction~~  
4 ~~of public, educational, or governmental access facilities~~  
5 ~~allowed under federal law.~~

6 ~~(7)(a) The provisions of this subsection shall apply~~  
7 ~~only with respect to the initial tax rate of a local taxing~~  
8 ~~jurisdiction which on October 1, 2001, is entitled to receive~~  
9 ~~from any dealer of communications services fees in excess of~~  
10 ~~the applicable limitation set forth in s. 337.401, as such~~  
11 ~~section existed prior to the effective date of this section,~~  
12 ~~pursuant to an agreement with such dealer of communications~~  
13 ~~services in effect on such date.~~

14 ~~(b) Immediately upon the expiration of an agreement~~  
15 ~~described in paragraph (a), the rate determined under~~  
16 ~~subsection (1), as it applies to such local taxing~~  
17 ~~jurisdiction, shall automatically be reduced by the portion of~~  
18 ~~such rate representing the difference between the fees~~  
19 ~~actually received by the taxing jurisdiction pursuant to the~~  
20 ~~agreement described in paragraph (a) for the fiscal year~~  
21 ~~ending September 30, 1999, and the fees that such jurisdiction~~  
22 ~~would have received for such period under the applicable~~  
23 ~~limitation set forth in s. 337.401, as such section existed~~  
24 ~~prior to the effective date of this section.~~

25 Section 13. (1) Notwithstanding any provision of  
26 chapter 202, Florida Statutes, to the contrary, any  
27 municipality or county that has a local communications  
28 services tax conversion rate established under section 202.20,  
29 Florida Statutes, which is less than the maximum rate  
30 established under section 202.19, Florida Statutes, may by  
31 resolution or ordinance increase its rate up to the maximum

1 rate established under section 202.19, Florida Statutes, with  
2 such increased rate to be effective October 1, 2001. For  
3 purposes of this section, during the period beginning on  
4 October 1, 2001, and ending September 30, 2002, the maximum  
5 rate established under section 202.19, Florida Statutes, shall  
6 be deemed to be the sum of such maximum rate plus the  
7 difference between the conversion rates set forth in  
8 paragraphs (a) and (b) of section 202.20(1), Florida Statutes.  
9 The municipality or county shall notify the department of such  
10 increased rate by certified mail postmarked on or before July  
11 16, 2001.

12 (2) This section shall take effect upon this act  
13 becoming a law.

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

16 202.21 Effective dates; procedures for informing  
17 dealers of communications services of tax levies and rate  
18 changes.--Any adoption, repeal, or change in the rate of a  
19 local communications services tax imposed under s. 202.19 is  
20 effective with respect to taxable services included on bills  
21 that are dated on or after the January 1 subsequent to such  
22 adoption, repeal, or change. A municipality or county  
23 adopting, repealing, or changing the rate of such tax must  
24 notify the department of the adoption, repeal, or change by  
25 September 1 immediately preceding such January 1. Notification  
26 must be furnished on a form prescribed by the department and  
27 must specify the rate of tax; the effective date of the  
28 adoption, repeal, or change thereof; and the name, mailing  
29 address, and telephone number of a person designated by the  
30 municipality or county to respond to inquiries concerning the  
31 tax. The department shall provide notice of such adoption,

1 repeal, or change to all affected dealers of communications  
2 services at least 90 days before the effective date of the  
3 tax. Any local government that adjusts the rate of its local  
4 communications services tax by emergency ordinance or  
5 resolution pursuant to s. 202.20(2)(1)(c) shall notify the  
6 department of the new tax rate immediately upon its adoption.  
7 The department shall provide written notice of the adoption of  
8 the new rate to all affected dealers within 30 days after  
9 receiving such notice. In any notice to providers or  
10 publication of local tax rates for purposes of this chapter,  
11 the department shall express the rate for a municipality or  
12 charter county as the sum of the tax rates levied within such  
13 jurisdiction pursuant to s. 202.19(2)(a) and (5), and shall  
14 express the rate for any other county as the sum of the tax  
15 rates levied pursuant to s. 202.19(2)(b) and (5). The  
16 department is not liable for any loss of or decrease in  
17 revenue by reason of any error, omission, or untimely action  
18 that results in the nonpayment of a tax imposed under s.  
19 202.19.

20 Section 15. Paragraph (c) of subsection (1), paragraph  
21 (b) of subsection (2), and paragraphs (b) and (c) of  
22 subsection (3) of section 202.22, Florida Statutes, are  
23 amended, paragraph (g) is added to subsection (3), and  
24 paragraph (b) of subsection (4) and paragraph (b) of  
25 subsection (6) of that section are amended, to read:

26 202.22 Determination of local tax situs.--

27 (1) A dealer of communications services who is  
28 obligated to collect and remit a local communications services  
29 tax imposed under s. 202.19 shall be held harmless from any  
30 liability, including tax, interest, and penalties, which would  
31 otherwise be due solely as a result of an assignment of a

1 service address to an incorrect local taxing jurisdiction, if  
2 the dealer of communications services exercises due diligence  
3 in applying one or more of the following methods for  
4 determining the local taxing jurisdiction in which a service  
5 address is located:

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

10 2. If an enhanced zip code overlaps boundaries of  
11 municipalities or counties, or if an enhanced zip code cannot  
12 be assigned to the service address because the service address  
13 is in a rural area or a location without postal delivery, the  
14 dealer of communications services or its database vendor shall  
15 assign the affected service addresses to one specific local  
16 taxing jurisdiction within such zip code based on a reasonable  
17 methodology. A methodology satisfies this subparagraph  
18 ~~paragraph~~ if the information used to assign service addresses  
19 is obtained by the dealer or its database vendor from:

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

21 b.2. A database certified by the department under  
22 subsection (3);

23 c.3. Responsible representatives of the relevant local  
24 taxing jurisdictions; or

25 d.4. The United States Census Bureau or the United  
26 States Postal Service.

27 (2)

28 (b)1. Each local taxing jurisdiction shall furnish to  
29 the department all information needed to create and update the  
30 electronic database, including changes in service addresses,  
31 annexations, incorporations, reorganizations, and any other

1 changes in jurisdictional boundaries. The information  
2 furnished to the department must specify an effective date,  
3 which must be the next ensuing January 1 or July 1, and such  
4 information must be furnished to the department at least 120  
5 days prior to the effective date. However, the requirement  
6 that counties submit information pursuant to this paragraph  
7 shall be subject to appropriation.

8           2. The department shall update the electronic database  
9 in accordance with the information furnished by local taxing  
10 jurisdictions under subparagraph 1. Each update must specify  
11 the effective date as the next ensuing January 1 or July 1 and  
12 must be posted by the department on a website not less than 90  
13 days prior to the effective date. A substantially affected  
14 person may provide notice to the database administrator of an  
15 objection to information contained in the electronic database.  
16 If an objection is supported by competent evidence, the  
17 department shall forward the evidence to the affected local  
18 taxing jurisdictions and update the electronic database in  
19 accordance with the determination furnished by local taxing  
20 jurisdictions to the department. The department shall also  
21 furnish the update on magnetic or electronic media to any  
22 dealer of communications services or vendor who requests the  
23 update on such media. However, the department may collect a  
24 fee from the dealer of communications services which does not  
25 exceed the actual cost of furnishing the update on magnetic or  
26 electronic media. Information contained in the electronic  
27 database is conclusive for purposes of this chapter. The  
28 electronic database is not an order, a rule, or a policy of  
29 general applicability.

30           3. Each update must identify the additions, deletions,  
31 and other changes to the preceding version of the database.

1 Each dealer of communications services shall be required to  
2 collect and remit local communications services taxes imposed  
3 under this chapter only for those service addresses that are  
4 contained in the database and for which all of the elements  
5 required by this subsection are included in the database.

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

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

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

28 (g) Notwithstanding any provision of law to the  
29 contrary, if a dealer submits an application for certification  
30 on or before the later of October 1, 2001, or the date which  
31 is 30 days after the date on which the applicable department

1 rule becomes effective, and such application is neither  
2 approved nor denied within the time period set forth in  
3 paragraph (d):

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

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

13 (4)

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

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

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

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

29 b. Corrects errors in the assignments of service  
30 addresses to local taxing jurisdictions within 120 days after  
31 the dealer discovers such errors.

1 (6)

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

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

14 202.23 Procedure on purchaser's request for refund or  
15 credit of communications services taxes.--

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

30 (b) Notwithstanding the provisions of paragraph (a), a  
31 refund of communications services tax shall not be made, and

1 no action for a refund may be brought by a dealer or other  
2 person, after the applicable period set forth in s. 215.26(2)  
3 has elapsed.

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

11 Section 17. Section 202.231, Florida Statutes, is  
12 created to read:

13 202.231 Provision of information to local taxing  
14 jurisdictions.--

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

30 (2) Monthly reports shall be transmitted by the  
31 department to each municipality and county through a secure

1 electronic mail system or by other suitable written or  
2 electronic means.

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

5 202.24 Limitations on local taxes and fees imposed on  
6 dealers of communications services.--

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

9 1. Levying on or collecting from dealers or purchasers  
10 of communications services any tax, charge, fee, or other  
11 imposition on or with respect to the provision or purchase of  
12 communications services.

13 2. Requiring any dealer of communications services to  
14 enter into or extend the term of a franchise or other  
15 agreement that requires the payment of a tax, charge, fee, or  
16 other imposition.

17 3. Adopting or enforcing any provision of any  
18 ordinance or agreement to the extent that such provision  
19 obligates a dealer of communications services to charge,  
20 collect, or pay to the public body a tax, charge, fee, or  
21 other imposition.

22  
23 Each municipality and county retains authority to negotiate  
24 all terms and conditions of a cable service franchise allowed  
25 by federal and state law except those terms and conditions  
26 related to franchise fees and the definition of gross revenues  
27 or other definitions or methodologies related to the payment  
28 or assessment of franchise fees on providers of cable  
29 services.

30 (b) For purposes of this subsection, a tax, charge,  
31 fee, or other imposition includes any amount or in-kind

1 payment of property or services which is required by ordinance  
2 or agreement to be paid or furnished to a public body by or  
3 through a dealer of communications services in its capacity as  
4 a dealer of communications services, regardless of whether  
5 such amount or in-kind payment of property or services is:

6       1. Designated as a sales tax, excise tax, subscriber  
7 charge, franchise fee, user fee, privilege fee, occupancy fee,  
8 rental fee, license fee, pole fee, tower fee, base-station  
9 fee, or other tax or fee;

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

15       3. Intended as compensation for the use of public  
16 roads or rights-of-way, for the right to conduct business, or  
17 for other purposes.

18       (c) This subsection does not apply to:

19       1. Local communications services taxes levied under  
20 this chapter.

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

22       3. Occupational license taxes levied under chapter  
23 205.

24       4. "911" service charges levied under chapter 365.

25       5. Amounts charged for the rental or other use of  
26 property owned by a public body which is not in the public  
27 rights-of-way to a dealer of communications services for any  
28 purpose, including, but not limited to, the placement or  
29 attachment of equipment used in the provision of  
30 communications services.

31

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

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

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

17           9. Special assessments and impact fees.

18           10. Pole attachment fees that are charged by a local  
19 government for attachments to utility poles owned by the local  
20 government.

21           11. Utility service fees or other similar user fees  
22 for utility services.

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

27           Section 19. Paragraph (i) of subsection (3) of section  
28 202.26, Florida Statutes, is repealed.

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

31           202.27 Return filing; rules for self-accrual.--

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

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

18           202.28 Credit for collecting tax; penalties.--

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

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

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

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

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

16           (c) The collection allowance and other credits or  
17 deductions provided in this chapter shall be applied to the  
18 taxes reported for the jurisdiction previously credited with  
19 the tax paid.

20           Section 22. Paragraph (a) of subsection (1) of section  
21 202.37, Florida Statutes, is amended, and paragraph (c) is  
22 added to that subsection, to read:

23           202.37 Special rules for administration of local  
24 communications services tax.--

25           (1)(a) Except as otherwise provided in this section,  
26 all statutory provisions and administrative rules applicable  
27 to the communications services tax imposed by s. 202.12 apply  
28 to any local communications services tax imposed under s.  
29 202.19, and the department shall administer, collect, and  
30 enforce all taxes imposed under s. 202.19, including interest  
31 and penalties attributable thereto, in accordance with the

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

16 (c) Notwithstanding any other provision of law to the  
17 contrary, if a dealer of communications services provides  
18 communications services solely within a single county, that  
19 county or any municipality located therein may perform an  
20 audit of such dealer with respect to communications services  
21 provided by such dealer within such county, including both the  
22 state and local components of the communications services tax  
23 imposed and any other tax administered pursuant to this  
24 chapter.

25 1. Prior to the exercise of such authority, and for  
26 purposes of determining whether a dealer operates solely  
27 within one county, a local government may presume such  
28 localized operation if the dealer reports sales in a single  
29 county. Upon notice by the local government to the department  
30 of an intent to audit a dealer, the department shall notify  
31 the local government within 60 days if the department has

1 issued a notice of intent to audit the dealer, or it shall  
2 notify the dealer of the local government's request to audit.

3 2. The dealer may, within 30 days, rebut the  
4 single-county-operation presumption by providing evidence to  
5 the department that it provides communication services in more  
6 than one county in the state or that it is part of an  
7 affiliated group members of which provide communications  
8 services in more than one county in the state. An affiliated  
9 group is defined as one or more chains of includable  
10 corporations or partnerships connected through ownership with  
11 a common parent corporation or other partnership which is an  
12 includable corporation or partnership when the common parent  
13 corporation or partnership has ownership in at least one other  
14 includable corporation or partnership which generally  
15 satisfies the requirements of Internal Revenue Code s. 267 or  
16 Internal Revenue Code s. 707. If a dealer or a member of an  
17 affiliated group provides communications services in more than  
18 one county in the state, the department will notify the local  
19 government that no audit may be performed.

20 3. If, during the course of an audit conducted  
21 pursuant to this paragraph, a local government determines that  
22 a dealer provided communications services in more than one  
23 county during the period under audit, the local government  
24 shall terminate the audit and notify the department of its  
25 findings.

26 4. Local governments conducting audits shall be bound  
27 by department rules and technical assistance advisements  
28 issued during the course of an audit conducted pursuant to  
29 this paragraph. Local governments conducting communications  
30 services tax audits pursuant to this subparagraph, or  
31 taxpayers being audited pursuant to this subparagraph, may

1 request and the department may issue technical assistance  
2 advisements pursuant to s. 213.22 regarding a pending audit  
3 issue. When the department is requested to issue a technical  
4 assistance advisement hereunder, it shall notify the affected  
5 local government or taxpayer of the request.

6 5. Any audit performed hereunder shall obligate the  
7 local government to extend situsing work performed during such  
8 audit to include all addresses within the county. Such audit  
9 results shall be performed on behalf of and computed for each  
10 local government and unincorporated county area inside the  
11 subject county, and they shall be bound thereby.

12 6. The review, protest, and collection of amounts due  
13 as the results of an audit performed hereunder shall be the  
14 responsibility of the local jurisdiction and shall be governed  
15 by s. 166.234 to the extent not inconsistent with this  
16 chapter.

17 7. No fee or any portion of a fee for audits conducted  
18 on behalf of a municipality or county pursuant to this  
19 paragraph shall be based upon the amount assessed or collected  
20 as a result of the audit, and no determination based upon an  
21 audit conducted in violation of this prohibition shall be  
22 valid.

23 8. All audits performed pursuant to this paragraph  
24 shall be in accordance with standards promulgated by the  
25 American Institute of Certified Public Accountants, the  
26 Institute of Internal Auditors, or the Comptroller General of  
27 the United States insofar as those standards are not  
28 inconsistent with rules of the Department of Revenue.

29 9. Results of audits performed pursuant to this  
30 paragraph shall be valid for all jurisdictions within the  
31 subject county. The assessment, review, and collection of any

1 amounts ultimately determined to be due as the result of such  
2 an audit will be the responsibility of the auditing  
3 jurisdiction, and any such collections from the dealer shall  
4 be remitted to the Department of Revenue along with  
5 appropriate instructions for distribution of such amounts. No  
6 entity subject to audit hereunder can be audited by any local  
7 jurisdiction for compliance with this chapter more frequently  
8 than once every 3 years.

9 10. The department may adopt rules for the  
10 notification and determination processes established in this  
11 paragraph as well as for the information to be provided by a  
12 local government conducting an audit.

13 Section 23. Section 202.38, Florida Statutes, is  
14 created to read:

15 202.38 Special rules for bad debts and adjustments  
16 under previous taxes.--

17 (1)(a)1. Any dealer who has paid the tax imposed by  
18 chapter 212 on telecommunications services billed prior to  
19 October 1, 2001, which are no longer subject to such tax as a  
20 result of chapter 2000-260, Laws of Florida, may take a credit  
21 or obtain a refund of the state communications services tax  
22 imposed under this chapter on unpaid balances due on worthless  
23 accounts within 12 months following the last day of the  
24 calendar year for which the bad debt was charged off on the  
25 taxpayer's federal income tax return.

26 2. Any dealer who has paid a local public service tax  
27 levied pursuant to chapter 166 on telecommunications services  
28 billed prior to October 1, 2001, which are no longer subject  
29 to such tax as a result of chapter 2000-260, Laws of Florida,  
30 may take a credit or obtain a refund of the local  
31 communications services tax imposed by such jurisdiction on

1 unpaid balances due on worthless accounts within 12 months  
2 following the last day of the calendar year for which the bad  
3 debt was charged off on the taxpayer's federal income tax  
4 return.

5 (b) If any account for which a credit or refund has  
6 been received under this section is then in whole or in part  
7 paid to the dealer, the amount paid must be included in the  
8 first communications services tax return filed after such  
9 receipt and the applicable state and local communications  
10 services tax paid accordingly.

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

15 (2)(a) If any dealer would have been entitled to an  
16 adjustment of the tax imposed by chapter 212 on  
17 telecommunications services billed prior to October 1, 2001,  
18 which are no longer subject to such tax as a result of chapter  
19 2000-260, Laws of Florida, such dealer may take a credit or  
20 obtain a refund of the state communications services tax  
21 imposed under this chapter.

22 (b) If any dealer would have been entitled to an  
23 adjustment of a local public service tax levied pursuant to  
24 chapter 166 on telecommunications services billed prior to  
25 October 1, 2001, which are no longer subject to such tax as a  
26 result of chapter 2000-260, Laws of Florida, such dealer may  
27 take a credit or obtain a refund of the local communications  
28 services tax imposed by such jurisdiction pursuant to this  
29 chapter.

30 (3) Credits and refunds of the tax imposed by chapter  
31 203 attributable to bad debts or adjustments with respect to

1 telecommunications services billed prior to October 1, 2001,  
2 shall be governed by the applicable provisions of this  
3 chapter.

4 (4) Notwithstanding any provision of law to the  
5 contrary, the refunds and credits allowed by this section  
6 shall be subject to audit by the state and the respective  
7 local taxing jurisdictions in any audit of the taxes to which  
8 such refunds and credits relate.

9 Section 24. Section 202.381, Florida Statutes, is  
10 created to read:

11 202.381 Transition from previous taxes.--The  
12 department is directed to implement the tax changes contained  
13 in this act, and in chapter 2000-260, Laws of Florida, in a  
14 manner that ensures that any request or action under existing  
15 statutes and rules, including, but not limited to, a claim for  
16 a credit or refund of an overpayment of tax, audits in  
17 progress, and protests of tax, penalty, or interest initiated  
18 before October 1, 2001, shall apply, to the fullest extent  
19 possible, to any tax that replaces an existing tax that is  
20 repealed effective October 1, 2001. It is the intent of the  
21 Legislature that a person not be subject to an adverse  
22 administrative action solely due to the tax changes that take  
23 effect October 1, 2001.

24 Section 25. Paragraphs (a) and (b) of subsection (1)  
25 of section 203.01, Florida Statutes, as amended by chapter  
26 2000-260, Laws of Florida, are amended to read:

27 203.01 Tax on gross receipts for utility and  
28 communications services.--

29 (1)(a)1. Every person that receives payment for any  
30 utility service shall report by the last day of each month to  
31 the Department of Revenue, under oath of the secretary or some

1 other officer of such person, the total amount of gross  
2 receipts derived from business done within this state, or  
3 between points within this state, for the preceding month and,  
4 at the same time, shall pay into the State Treasury an amount  
5 equal to a percentage of such gross receipts at the rate set  
6 forth in paragraph (b). Such collections shall be certified  
7 by the Comptroller upon the request of the State Board of  
8 Education.

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

20           (b) The rate applied to utility services shall be 2.5  
21 percent. The rate applied to communications services shall be  
22 2.37 percent ~~the rate calculated pursuant to s. 44, chapter~~  
23 ~~2000-260, Laws of Florida.~~

24           Section 26. Paragraph (a) of subsection (1) of section  
25 212.031, Florida Statutes, is amended to read:

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

28           (1)(a) It is declared to be the legislative intent  
29 that every person is exercising a taxable privilege who  
30 engages in the business of renting, leasing, letting, or  
31

1 granting a license for the use of any real property unless  
2 such property is:

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

31

1           6. A public street or road which is used for  
2 transportation purposes.

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

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

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

21           9. Property used as an integral part of the  
22 performance of qualified production services. As used in this  
23 subparagraph, the term "qualified production services" means  
24 any activity or service performed directly in connection with  
25 the production of a qualified motion picture, as defined in s.  
26 212.06(1)(b), and includes:

27           a. Photography, sound and recording, casting, location  
28 managing and scouting, shooting, creation of special and  
29 optical effects, animation, adaptation (language, media,  
30 electronic, or otherwise), technological modifications,  
31 computer graphics, set and stage support (such as

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

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

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

19

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

23           10. Leased, subleased, licensed, or rented to a person  
24 providing food and drink concessionaire services within the  
25 premises of a convention hall, exhibition hall, auditorium,  
26 stadium, theater, arena, civic center, performing arts center,  
27 publicly owned recreational facility, or any business operated  
28 under a permit issued pursuant to chapter 550. A person  
29 providing retail concessionaire services involving the sale of  
30 food and drink or other tangible personal property within the  
31 premises of an airport shall be subject to tax on the rental

1 of real property used for that purpose, but shall not be  
2 subject to the tax on any license to use the property. For  
3 purposes of this subparagraph, the term "sale" shall not  
4 include the leasing of tangible personal property.

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

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

24         13. Property used or occupied predominantly for space  
25 flight business purposes. As used in this subparagraph, "space  
26 flight business" means the manufacturing, processing, or  
27 assembly of a space facility, space propulsion system, space  
28 vehicle, satellite, or station of any kind possessing the  
29 capacity for space flight, as defined by s. 212.02(23), or  
30 components thereof, and also means the following activities  
31 supporting space flight: vehicle launch activities, flight

1 operations, ground control or ground support, and all  
2 administrative activities directly related thereto. Property  
3 shall be deemed to be used or occupied predominantly for space  
4 flight business purposes if more than 50 percent of the  
5 property, or improvements thereon, is used for one or more  
6 space flight business purposes. Possession by a landlord,  
7 lessor, or licensor of a signed written statement from the  
8 tenant, lessee, or licensee claiming the exemption shall  
9 relieve the landlord, lessor, or licensor from the  
10 responsibility of collecting the tax, and the department shall  
11 look solely to the tenant, lessee, or licensee for recovery of  
12 such tax if it determines that the exemption was not  
13 applicable.

14 Section 27. Effective July 1, 2003, paragraph (a) of  
15 subsection (1) of section 212.031, Florida Statutes, as  
16 amended by chapter 2000-345, Laws of Florida, is amended to  
17 read:

18 212.031 Lease or rental of or license in real  
19 property.--

20 (1)(a) It is declared to be the legislative intent  
21 that every person is exercising a taxable privilege who  
22 engages in the business of renting, leasing, letting, or  
23 granting a license for the use of any real property unless  
24 such property is:

- 25 1. Assessed as agricultural property under s. 193.461.
- 26 2. Used exclusively as dwelling units.
- 27 3. Property subject to tax on parking, docking, or  
28 storage spaces under s. 212.03(6).
- 29 4. Recreational property or the common elements of a  
30 condominium when subject to a lease between the developer or  
31 owner thereof and the condominium association in its own right

1 or as agent for the owners of individual condominium units or  
2 the owners of individual condominium units. However, only the  
3 lease payments on such property shall be exempt from the tax  
4 imposed by this chapter, and any other use made by the owner  
5 or the condominium association shall be fully taxable under  
6 this chapter.

7           5. A public or private street or right-of-way and  
8 poles, conduits, fixtures, and similar improvements located on  
9 such streets or rights-of-way, occupied or used by a utility  
10 or provider of communications services, as defined by s.  
11 202.11, franchised cable television company for utility or  
12 communications or television purposes. For purposes of this  
13 subparagraph, the term "utility" means any person providing  
14 utility services as defined in s. 203.012. This exception also  
15 applies to property, wherever located, on which the following  
16 are placed: towers, antennas, cables, accessory structures, or  
17 equipment, not including switching equipment, used in the  
18 provision of mobile communications services as defined in s.  
19 202.11. For purposes of this chapter, towers used in the  
20 provision of mobile communications services, as defined in s.  
21 202.11, are considered to be fixtures.

22           6. A public street or road which is used for  
23 transportation purposes.

24           7. Property used at an airport exclusively for the  
25 purpose of aircraft landing or aircraft taxiing or property  
26 used by an airline for the purpose of loading or unloading  
27 passengers or property onto or from aircraft or for fueling  
28 aircraft.

29           8.a. Property used at a port authority, as defined in  
30 s. 315.02(2), exclusively for the purpose of oceangoing  
31 vessels or tugs docking, or such vessels mooring on property

1 used by a port authority for the purpose of loading or  
2 unloading passengers or cargo onto or from such a vessel, or  
3 property used at a port authority for fueling such vessels, or  
4 to the extent that the amount paid for the use of any property  
5 at the port is based on the charge for the amount of tonnage  
6 actually imported or exported through the port by a tenant.

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

11         9. Property used as an integral part of the  
12 performance of qualified production services. As used in this  
13 subparagraph, the term "qualified production services" means  
14 any activity or service performed directly in connection with  
15 the production of a qualified motion picture, as defined in s.  
16 212.06(1)(b), and includes:

17         a. Photography, sound and recording, casting, location  
18 managing and scouting, shooting, creation of special and  
19 optical effects, animation, adaptation (language, media,  
20 electronic, or otherwise), technological modifications,  
21 computer graphics, set and stage support (such as  
22 electricians, lighting designers and operators, greensmen,  
23 prop managers and assistants, and grips), wardrobe (design,  
24 preparation, and management), hair and makeup (design,  
25 production, and application), performing (such as acting,  
26 dancing, and playing), designing and executing stunts,  
27 coaching, consulting, writing, scoring, composing,  
28 choreographing, script supervising, directing, producing,  
29 transmitting dailies, dubbing, mixing, editing, cutting,  
30 looping, printing, processing, duplicating, storing, and  
31 distributing;

1           b. The design, planning, engineering, construction,  
2 alteration, repair, and maintenance of real or personal  
3 property including stages, sets, props, models, paintings, and  
4 facilities principally required for the performance of those  
5 services listed in sub-subparagraph a.; and

6           c. Property management services directly related to  
7 property used in connection with the services described in  
8 sub-subparagraphs a. and b.

9  
10 This exemption will inure to the taxpayer upon presentation of  
11 the certificate of exemption issued to the taxpayer under the  
12 provisions of s. 288.1258.

13           10. Leased, subleased, licensed, or rented to a person  
14 providing food and drink concessionaire services within the  
15 premises of a convention hall, exhibition hall, auditorium,  
16 stadium, theater, arena, civic center, performing arts center,  
17 publicly owned recreational facility, or any business operated  
18 under a permit issued pursuant to chapter 550. A person  
19 providing retail concessionaire services involving the sale of  
20 food and drink or other tangible personal property within the  
21 premises of an airport shall be subject to tax on the rental  
22 of real property used for that purpose, but shall not be  
23 subject to the tax on any license to use the property. For  
24 purposes of this subparagraph, the term "sale" shall not  
25 include the leasing of tangible personal property.

26           11. Property occupied pursuant to an instrument  
27 calling for payments which the department has declared, in a  
28 Technical Assistance Advisement issued on or before March 15,  
29 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),  
30 Florida Administrative Code; provided that this subparagraph  
31 shall only apply to property occupied by the same person

1 before and after the execution of the subject instrument and  
2 only to those payments made pursuant to such instrument,  
3 exclusive of renewals and extensions thereof occurring after  
4 March 15, 1993.

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

26           Section 28. Paragraph (a) of subsection (2) of section  
27 212.054, Florida Statutes, is amended to read:

28           212.054 Discretionary sales surtax; limitations,  
29 administration, and collection.--

30           (2)(a) The tax imposed by the governing body of any  
31 county authorized to so levy pursuant to s. 212.055 shall be a

1 discretionary surtax on all transactions occurring in the  
2 county which transactions are subject to the state tax imposed  
3 on sales, use, services, rentals, admissions, and other  
4 transactions by this chapter and communications services as  
5 defined for purposes of chapter 202. The surtax, if levied,  
6 shall be computed as the applicable rate or rates authorized  
7 pursuant to s. 212.055 times the amount of taxable sales and  
8 taxable purchases representing such transactions. If the  
9 surtax is levied on the sale of an item of tangible personal  
10 property or on the sale of a service, the surtax shall be  
11 computed by multiplying the rate imposed by the county within  
12 which the sale occurs by the amount of the taxable sale. The  
13 sale of an item of tangible personal property or the sale of a  
14 service is not subject to the surtax if the property, the  
15 service, or the tangible personal property representing the  
16 service is delivered within a county that does not impose a  
17 discretionary sales surtax.

18 Section 29. Subsection (6) of section 212.20, Florida  
19 Statutes, is amended to read:

20 212.20 Funds collected, disposition; additional powers  
21 of department; operational expense; refund of taxes  
22 adjudicated unconstitutionally collected.--

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

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

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

31

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

4           (c)~~(d)~~ Proceeds from the fees imposed under ss.  
5 212.05(1)(i)3. and 212.18(3) shall remain with the General  
6 Revenue Fund.

7           (d)~~(e)~~ The proceeds of all other taxes and fees  
8 imposed pursuant to this chapter or remitted pursuant to s.  
9 202.18(1)(b) and (2)(b) shall be distributed as follows:

10           1. In any fiscal year, the greater of \$500 million,  
11 minus an amount equal to 4.6 percent of the proceeds of the  
12 taxes collected pursuant to chapter 201, or 5 percent of all  
13 other taxes and fees imposed pursuant to this chapter or  
14 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be  
15 deposited in monthly installments into the General Revenue  
16 Fund.

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

19           3. After the distribution under subparagraphs 1. and  
20 2., 9.653 percent of the amount remitted by a sales tax dealer  
21 located within a participating county pursuant to s. 218.61  
22 shall be transferred into the Local Government Half-cent Sales  
23 Tax Clearing Trust Fund.

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

28           5. For proceeds received after July 1, 2000, and after  
29 the distributions under subparagraphs 1., 2., 3., and 4., 2.25  
30 percent of the available proceeds pursuant to this paragraph  
31

1 shall be transferred monthly to the Revenue Sharing Trust Fund  
2 for Counties pursuant to s. 218.215.

3           6. For proceeds received after July 1, 2000, and after  
4 the distributions under subparagraphs 1., 2., 3., and 4.,  
5 1.0715 percent of the available proceeds pursuant to this  
6 paragraph shall be transferred monthly to the Revenue Sharing  
7 Trust Fund for Municipalities pursuant to s. 218.215. If the  
8 total revenue to be distributed pursuant to this subparagraph  
9 is at least as great as the amount due from the Revenue  
10 Sharing Trust Fund for Municipalities and the Municipal  
11 Financial Assistance Trust Fund in state fiscal year  
12 1999-2000, no municipality shall receive less than the amount  
13 due from the Revenue Sharing Trust Fund for Municipalities and  
14 the Municipal Financial Assistance Trust Fund in state fiscal  
15 year 1999-2000. If the total proceeds to be distributed are  
16 less than the amount received in combination from the Revenue  
17 Sharing Trust Fund for Municipalities and the Municipal  
18 Financial Assistance Trust Fund in state fiscal year  
19 1999-2000, each municipality shall receive an amount  
20 proportionate to the amount it was due in state fiscal year  
21 1999-2000.

22           7. Of the remaining proceeds:

23           a. Beginning July 1, 2000, and in each fiscal year  
24 thereafter, the sum of \$29,915,500 shall be divided into as  
25 many equal parts as there are counties in the state, and one  
26 part shall be distributed to each county. The distribution  
27 among the several counties shall begin each fiscal year on or  
28 before January 5th and shall continue monthly for a total of 4  
29 months. If a local or special law required that any moneys  
30 accruing to a county in fiscal year 1999-2000 under the  
31 then-existing provisions of s. 550.135 be paid directly to the

1 district school board, special district, or a municipal  
2 government, such payment shall continue until such time that  
3 the local or special law is amended or repealed. The state  
4 covenants with holders of bonds or other instruments of  
5 indebtedness issued by local governments, special districts,  
6 or district school boards prior to July 1, 2000, that it is  
7 not the intent of this subparagraph to adversely affect the  
8 rights of those holders or relieve local governments, special  
9 districts, or district school boards of the duty to meet their  
10 obligations as a result of previous pledges or assignments or  
11 trusts entered into which obligated funds received from the  
12 distribution to county governments under then-existing s.  
13 550.135. This distribution specifically is in lieu of funds  
14 distributed under s. 550.135 prior to July 1, 2000.

15       b. The department shall distribute \$166,667 monthly  
16 pursuant to s. 288.1162 to each applicant that has been  
17 certified as a "facility for a new professional sports  
18 franchise" or a "facility for a retained professional sports  
19 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
20 distributed monthly by the department to each applicant that  
21 has been certified as a "facility for a retained spring  
22 training franchise" pursuant to s. 288.1162; however, not more  
23 than \$208,335 may be distributed monthly in the aggregate to  
24 all certified facilities for a retained spring training  
25 franchise. Distributions shall begin 60 days following such  
26 certification and shall continue for not more than 30 years.  
27 Nothing contained in this paragraph shall be construed to  
28 allow an applicant certified pursuant to s. 288.1162 to  
29 receive more in distributions than actually expended by the  
30 applicant for the public purposes provided for in s.  
31 288.1162(6). However, a certified applicant is entitled to

1 receive distributions up to the maximum amount allowable and  
2 undistributed under this section for additional renovations  
3 and improvements to the facility for the franchise without  
4 additional certification.

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

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

21 8. All other proceeds shall remain with the General  
22 Revenue Fund.

23 Section 30. Paragraph (b) of subsection (3) of section  
24 11.45, Florida Statutes, is amended to read:

25 11.45 Definitions; duties; audits; reports.--

26 (3)

27 (b) The Legislative Auditing Committee shall direct  
28 the Auditor General to make a financial audit of any  
29 municipality whenever petitioned to do so by at least 20  
30 percent of the electors of that municipality. The supervisor  
31 of elections of the county in which the municipality is

1 located shall certify whether or not the petition contains the  
2 signatures of at least 20 percent of the electors of the  
3 municipality. After the completion of the audit, the Auditor  
4 General shall determine whether the municipality has the  
5 fiscal resources necessary to pay the cost of the audit. The  
6 municipality shall pay the cost of the audit within 90 days  
7 after the Auditor General's determination that the  
8 municipality has the available resources. If the municipality  
9 fails to pay the cost of the audit, the Department of Revenue  
10 shall, upon certification of the Auditor General, withhold  
11 from that portion of the distribution pursuant to s.  
12 212.20(6)(d)6.~~(f)5.~~ which is distributable to such  
13 municipality a sum sufficient to pay the cost of the audit and  
14 shall deposit that sum into the General Revenue Fund of the  
15 state.

16 Section 31. Subsections (5) and (6) of section 218.65,  
17 Florida Statutes, are amended to read:

18 218.65 Emergency distribution.--

19 (5) At the beginning of each fiscal year, the  
20 Department of Revenue shall calculate a base allocation for  
21 each eligible county equal to the difference between the  
22 current per capita limitation times the county's population,  
23 minus prior year ordinary distributions to the county pursuant  
24 to ss. 212.20(6)(d)(e)3., 218.61, and 218.62. If moneys  
25 deposited into the Local Government Half-cent Sales Tax  
26 Clearing Trust Fund pursuant to s. 212.20(6)(d)(e)4.,  
27 excluding moneys appropriated for supplemental distributions  
28 pursuant to subsection (7), for the current year are less than  
29 or equal to the sum of the base allocations, each eligible  
30 county shall receive a share of the appropriated amount  
31 proportional to its base allocation. If the deposited amount

1 exceeds the sum of the base allocations, each county shall  
2 receive its base allocation, and the excess appropriated  
3 amount shall be distributed equally on a per capita basis  
4 among the eligible counties.

5 (6) There is hereby annually appropriated from the  
6 Local Government Half-cent Sales Tax Clearing Trust Fund the  
7 distribution provided in s. 212.20(6)(d)~~(e)~~4. to be used for  
8 emergency and supplemental distributions pursuant to this  
9 section.

10 Section 32. Subsection (6) of section 288.1169,  
11 Florida Statutes, is amended to read:

12 288.1169 International Game Fish Association World  
13 Center facility; department duties.--

14 (6) The Department of Commerce must recertify every 10  
15 years that the facility is open, that the International Game  
16 Fish Association World Center continues to be the only  
17 international administrative headquarters, fishing museum, and  
18 Hall of Fame in the United States recognized by the  
19 International Game Fish Association, and that the project is  
20 meeting the minimum projections for attendance or sales tax  
21 revenues as required at the time of original certification.  
22 If the facility is not recertified during this 10-year review  
23 as meeting the minimum projections, then funding will be  
24 abated until certification criteria are met. If the project  
25 fails to generate \$1 million of annual revenues pursuant to  
26 paragraph (2)(e), the distribution of revenues pursuant to s.  
27 212.20(6)(d)7.d.~~(e)6.c.~~ shall be reduced to an amount equal to  
28 \$83,333 multiplied by a fraction, the numerator of which is  
29 the actual revenues generated and the denominator of which is  
30 \$1 million. Such reduction shall remain in effect until  
31

1 revenues generated by the project in a 12-month period equal  
2 or exceed \$1 million.

3 Section 33. Section 212.202, Florida Statutes, is  
4 amended to read:

5 212.202 Renaming, creation, and continuation of  
6 certain funds.--The Local Government Infrastructure Tax Trust  
7 Fund is hereby retitled the Discretionary Sales Surtax  
8 Clearing Trust Fund. The Mail Order Sales Tax Clearing Trust  
9 Fund is retitled the Communications Services Tax Clearing  
10 Trust Fund hereby created in the State Treasury.

11 Notwithstanding the repeal of s. 212.237 by s. 45, chapter  
12 89-356, the Solid Waste Management Trust Fund shall continue  
13 to exist.

14 Section 34. Effective upon this act becoming a law,  
15 paragraph (c) of subsection (3) of section 337.401, Florida  
16 Statutes, as amended by section 50 of chapter 2000-260, Laws  
17 of Florida, is amended, and subsection (5) is added to that  
18 section, to read:

19 337.401 Use of right-of-way for utilities subject to  
20 regulation; permit; fees.--

21 (3)

22 (c)1. It is the intention of the state to treat all  
23 providers of communications services that use or occupy  
24 municipal or charter county roads or rights-of-way for the  
25 provision of communications services in a nondiscriminatory  
26 and competitively neutral manner with respect to the payment  
27 of permit fees. Certain providers of communications services  
28 have been granted by general law the authority to offset  
29 permit fees against franchise or other fees while other  
30 providers of communications services have not been granted  
31 this authority. In order to treat all providers of

1 communications services in a nondiscriminatory and  
2 competitively neutral manner with respect to the payment of  
3 permit fees, each municipality and charter county shall make  
4 an election under either sub-subparagraph a. or  
5 sub-subparagraph b. and must inform the Department of Revenue  
6 of the election by certified mail by July 16 ~~±~~, 2001. Such  
7 election shall take effect October 1, 2001.

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

1 noticed under s. 556.108(5)(b) or for any activity that does  
2 not require the physical disturbance of the roads or  
3 rights-of-way or does not impair access to or full use of the  
4 roads or rights-of-way.

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

12 b. Alternatively, the municipality or charter county  
13 may elect not to require and collect permit fees from any  
14 provider of communications services that uses or occupies  
15 municipal or charter county roads or rights-of-way for the  
16 provision of communications services; however, each  
17 municipality or charter county that elects to operate under  
18 this sub-subparagraph retains all authority to establish rules  
19 and regulations for providers of communications services to  
20 use or occupy roads or rights-of-way as provided in this  
21 section. If a municipality or charter county elects to operate  
22 under this sub-subparagraph, the total rate for the local  
23 communications services tax as computed under s. 202.20(1) and  
24 (2) for that municipality or charter county may be increased  
25 by ordinance or resolution by an amount not to exceed a rate  
26 of 0.12 percent. If a municipality or charter county elects to  
27 increase its rate effective October 1, 2001, the municipality  
28 or charter county shall inform the department of such  
29 increased rate by certified mail postmarked on or before July  
30 16, 2001.

31

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

5           2. Each noncharter county shall make an election under  
6 either sub-subparagraph a. or sub-subparagraph b. and shall  
7 inform the Department of Revenue of the election by certified  
8 mail by July 16 ~~±~~, 2001. Such election shall take effect  
9 October 1, 2001.

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

1 not be imposed with respect to permits that may be required  
2 for service drop lines not required to be noticed under s.  
3 556.108(5)(b) or for any activity that does not require the  
4 physical disturbance of the roads or rights-of-way or does not  
5 impair access to or full use of the roads or rights-of-way.

6         b. Alternatively, the noncharter county may elect not  
7 to require and collect permit fees from any provider of  
8 communications services that uses or occupies noncharter  
9 county roads or rights-of-way for the provision of  
10 communications services; however, each noncharter county that  
11 elects to operate under this sub-subparagraph shall retain all  
12 authority to establish rules and regulations for providers of  
13 communications services to use or occupy roads or  
14 rights-of-way as provided in this section. If a noncharter  
15 county elects to operate under this sub-subparagraph, the  
16 total rate for the local communications services tax as  
17 computed under s. 202.20(1) and (2) for that noncharter county  
18 may be increased by ordinance or resolution by an amount not  
19 to exceed a rate of 0.24 percent, to replace the revenue the  
20 noncharter county would otherwise have received from permit  
21 fees for providers of communications services. If a noncharter  
22 county elects to increase its rate effective October 1, 2001,  
23 the noncharter county shall inform the department of such  
24 increased rate by certified mail postmarked on or before July  
25 16, 2001.

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

29         3. Except as provided in this paragraph,  
30 municipalities and counties retain all existing authority to  
31 require and collect permit fees from users or occupants of

1 municipal or county roads or rights-of-way and to set  
2 appropriate permit fee amounts.

3 (5) If a municipality or county imposes any amount on  
4 a person or entity other than a provider of communications  
5 services in connection with the placement or maintenance by  
6 such person or entity of a communication facility in municipal  
7 or county roads or rights-of-way, such amounts, if any, shall  
8 not exceed the highest amount, if any, the municipality or  
9 county is imposing in such context as of the date this act  
10 becomes a law. If a municipality or county is not imposing  
11 any amount in such context as of the date this act becomes a  
12 law, any amount, if any, imposed thereafter, shall not be less  
13 than \$500 per linear mile, payable annually, of any cable,  
14 fiber optic, or other pathway that makes physical use of the  
15 municipal or county right-of-way. Any excess of \$500 shall be  
16 applied in a nondiscriminatory manner and shall not exceed the  
17 sum of:

18 1. Costs directly related to the inconvenience or  
19 impairment solely caused by the disturbance to the municipal  
20 or county right-of-way;

21 2. The reasonable cost of the regulatory activity of  
22 the municipality or county; and

23 3. The proportionate share of cost of land for such  
24 street, alley, or other public way attributable to utilization  
25 of the right-of-way by a person or entity other than a  
26 provider of communications services.

27  
28 For purposes of this subsection, the term communications  
29 facility shall not include communications facilities owned,  
30 operated or used by electric utilities or regional  
31 transmission organizations exclusively for internal

1 communications purposes. Except as specifically provided  
2 herein, municipalities and counties retain all existing  
3 authority, if any, to collect fees relating to public roads  
4 and rights-of-way from electric utilities or regional  
5 transmission organizations, and nothing in this subsection  
6 shall alter this authority.

7 Section 35. Paragraphs (f) and (g) of subsection (3)  
8 of section 337.401, Florida Statutes, as amended by section 51  
9 of chapter 2000-260, Laws of Florida, are repealed, paragraphs  
10 (a), (b), (c), (e), and (h) of that subsection are amended,  
11 new paragraphs (j) and (k) are added to that subsection,  
12 subsections (4) and (5) of that section are amended, and  
13 subsection (6) is added to that section, to read:

14 337.401 Use of right-of-way for utilities subject to  
15 regulation; permit; fees.--

16 (3)(a)1. Because of the unique circumstances  
17 applicable to providers of communications services, including,  
18 but not limited to, the circumstances described in paragraph  
19 (e) and the fact that federal and state law require the  
20 nondiscriminatory treatment of providers of telecommunications  
21 services, and because of the desire to promote competition  
22 among providers of communications services, it is the intent  
23 of the Legislature that municipalities and counties treat  
24 providers of communications services in a nondiscriminatory  
25 and competitively neutral manner when imposing rules or  
26 regulations governing the placement or maintenance of  
27 communications facilities in the public roads or  
28 rights-of-way. Rules or regulations imposed by a municipality  
29 or county relating to providers of communications services  
30 placing or maintaining communications facilities in its roads  
31 or rights-of-way must be generally applicable to all providers

1 of communications services and, notwithstanding any other law,  
2 may not require a provider of communications services, except  
3 as otherwise provided in subparagraph 2.~~paragraph (f)~~, to  
4 apply for or enter into an individual license, franchise, or  
5 other agreement with the municipality or county as a condition  
6 of placing or maintaining communications facilities in its  
7 roads or rights-of-way. In addition to other reasonable rules  
8 or regulations that a municipality or county may adopt  
9 relating to the placement or maintenance of communications  
10 facilities in its roads or rights-of-way under this  
11 subsection, a municipality or county may require a provider of  
12 communications services that places or seeks to place  
13 facilities in its roads or rights-of-way to register with the  
14 municipality or county and to provide the name of the  
15 registrant; the name, address, and telephone number of a  
16 contact person for the registrant; the number of the  
17 registrant's current certificate of authorization issued by  
18 the Florida Public Service Commission or the Federal  
19 Communications Commission; and proof of insurance or  
20 self-insuring status adequate to defend and cover claims.  
21 Nothing in this subparagraph is intended to limit or expand  
22 any existing zoning or land use authority of a municipality or  
23 county; however, no such zoning or land use authority may  
24 require an individual license, franchise, or other agreement  
25 as prohibited by this subparagraph.

26 2. Notwithstanding the provisions of subparagraph 1.,  
27 a municipality or county may, as provided by 47 U.S.C. s. 541,  
28 award one or more franchises within its jurisdiction for the  
29 provision of cable service, and a provider of cable service  
30 shall not provide cable service without such franchise. Each  
31 municipality and county retains authority to negotiate all

1 terms and conditions of a cable service franchise allowed by  
2 federal law and s. 166.046, except those terms and conditions  
3 related to franchise fees and the definition of gross revenues  
4 or other definitions or methodologies related to the payment  
5 or assessment of franchise fees and permit fees as provided in  
6 paragraph (c) on providers of cable services. A municipality  
7 or county may exercise its right to require from providers of  
8 cable service in-kind requirements, including, but not limited  
9 to, institutional networks, and contributions for, or in  
10 support of, the use or construction of public, educational, or  
11 governmental access facilities to the extent permitted by  
12 federal law. A provider of cable service may exercise its  
13 right to recover any such expenses associated with such  
14 in-kind requirements, to the extent permitted by federal law.

15 (b) Registration described in subparagraph (a)1. does  
16 not establish a right to place or maintain, or priority for  
17 the placement or maintenance of, a communications facility in  
18 roads or rights-of-way of a municipality or county.Each  
19 municipality and county retains the authority to regulate and  
20 manage municipal and county roads or rights-of-way in  
21 exercising its police power. Any rules or regulations adopted  
22 by a municipality or county which govern the occupation of its  
23 roads or rights-of-way by providers of communications services  
24 must be related to the placement or maintenance of facilities  
25 in such roads or rights-of-way, must be reasonable and  
26 nondiscriminatory, and may include only those matters  
27 necessary to manage the roads or rights-of-way of the  
28 municipality or county.

29 (c)1. It is the intention of the state to treat all  
30 providers of communications services that use or occupy  
31 municipal or charter county roads or rights-of-way for the

1 provision of communications services in a nondiscriminatory  
2 and competitively neutral manner with respect to the payment  
3 of permit fees. Certain providers of communications services  
4 have been granted by general law the authority to offset  
5 permit fees against franchise or other fees while other  
6 providers of communications services have not been granted  
7 this authority. In order to treat all providers of  
8 communications services in a nondiscriminatory and  
9 competitively neutral manner with respect to the payment of  
10 permit fees, each municipality and charter county shall make  
11 an election under either sub-subparagraph a. or  
12 sub-subparagraph b. and must inform the Department of Revenue  
13 of the election by certified mail by July 16 †, 2001. Such  
14 election shall take effect October 1, 2001.

15       a.(I) The municipality or charter county may require  
16 and collect permit fees from any providers of communications  
17 services that use or occupy municipal or county roads or  
18 rights-of-way. All fees permitted under this sub-subparagraph  
19 must be reasonable and commensurate with the direct and actual  
20 cost of the regulatory activity, including issuing and  
21 processing permits, plan reviews, physical inspection, and  
22 direct administrative costs; must be demonstrable; and must be  
23 equitable among users of the roads or rights-of-way. A fee  
24 permitted under this sub-subparagraph may not: be offset  
25 against the tax imposed under chapter 202; include the costs  
26 of roads or rights-of-way acquisition or roads or  
27 rights-of-way rental; include any general administrative,  
28 management, or maintenance costs of the roads or  
29 rights-of-way; or be based on a percentage of the value or  
30 costs associated with the work to be performed on the roads or  
31 rights-of-way. In an action to recover amounts due for a fee

1 not permitted under this sub-subparagraph, the prevailing  
2 party may recover court costs and attorney's fees at trial and  
3 on appeal. In addition to the limitations set forth in this  
4 section, a fee levied by a municipality or charter county  
5 under this sub-subparagraph may not exceed \$100. However,  
6 permit fees may not be imposed with respect to permits that  
7 may be required for service drop lines not required to be  
8 noticed under s. 556.108(5)(b) or for any activity that does  
9 not require the physical disturbance of the roads or  
10 rights-of-way or does not impair access to or full use of the  
11 roads or rights-of-way.

12 (II) To ensure competitive neutrality among providers  
13 of communications services, for any municipality or charter  
14 county that elects to exercise its authority to require and  
15 collect permit fees under this sub-subparagraph, the rate of  
16 the local communications services tax imposed by such  
17 jurisdiction, as computed under s. 202.20~~(1)~~ and ~~(2)~~, shall  
18 automatically be reduced by a rate of 0.12 percent.

19 b. Alternatively, the municipality or charter county  
20 may elect not to require and collect permit fees from any  
21 provider of communications services that uses or occupies  
22 municipal or charter county roads or rights-of-way for the  
23 provision of communications services; however, each  
24 municipality or charter county that elects to operate under  
25 this sub-subparagraph retains all authority to establish rules  
26 and regulations for providers of communications services to  
27 use or occupy roads or rights-of-way as provided in this  
28 section. If a municipality or charter county elects to operate  
29 under this sub-subparagraph, the total rate for the local  
30 communications services tax as computed under s. 202.20~~(1)~~ and  
31 ~~(2)~~ for that municipality or charter county may be increased

1 by ordinance or resolution by an amount not to exceed a rate  
2 of 0.12 percent. If a municipality or charter county elects to  
3 increase its rate effective October 1, 2001, the municipality  
4 or charter county shall inform the department of such  
5 increased rate by certified mail postmarked on or before July  
6 16, 2001.

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

11 2. Each noncharter county shall make an election under  
12 either sub-subparagraph a. or sub-subparagraph b. and shall  
13 inform the Department of Revenue of the election by certified  
14 mail by July 16 ~~±~~, 2001. Such election shall take effect  
15 October 1, 2001.

16 a. The noncharter county may elect to require and  
17 collect permit fees from any providers of communications  
18 services that use or occupy noncharter county roads or  
19 rights-of-way. All fees permitted under this sub-subparagraph  
20 must be reasonable and commensurate with the direct and actual  
21 cost of the regulatory activity, including issuing and  
22 processing permits, plan reviews, physical inspection, and  
23 direct administrative costs; must be demonstrable; and must be  
24 equitable among users of the roads or rights-of-way. A fee  
25 permitted under this sub-subparagraph may not: be offset  
26 against the tax imposed under chapter 202; include the costs  
27 of roads or rights-of-way acquisition or roads or  
28 rights-of-way rental; include any general administrative,  
29 management, or maintenance costs of the roads or  
30 rights-of-way; or be based on a percentage of the value or  
31 costs associated with the work to be performed on the roads or

1 rights-of-way. In an action to recover amounts due for a fee  
2 not permitted under this sub-subparagraph, the prevailing  
3 party may recover court costs and attorney's fees at trial and  
4 on appeal. In addition to the limitations set forth in this  
5 section, a fee levied by a noncharter county under this  
6 sub-subparagraph may not exceed \$100. However, permit fees may  
7 not be imposed with respect to permits that may be required  
8 for service drop lines not required to be noticed under s.  
9 556.108(5)(b) or for any activity that does not require the  
10 physical disturbance of the roads or rights-of-way or does not  
11 impair access to or full use of the roads or rights-of-way.

12 b. Alternatively, the noncharter county may elect not  
13 to require and collect permit fees from any provider of  
14 communications services that uses or occupies noncharter  
15 county roads or rights-of-way for the provision of  
16 communications services; however, each noncharter county that  
17 elects to operate under this sub-subparagraph shall retain all  
18 authority to establish rules and regulations for providers of  
19 communications services to use or occupy roads or  
20 rights-of-way as provided in this section. If a noncharter  
21 county elects to operate under this sub-subparagraph, the  
22 total rate for the local communications services tax as  
23 computed under s. 202.20~~(1) and (2)~~ for that noncharter county  
24 may be increased by ordinance or resolution by an amount not  
25 to exceed a rate of 0.24 percent, to replace the revenue the  
26 noncharter county would otherwise have received from permit  
27 fees for providers of communications services. If a noncharter  
28 county elects to increase its rate effective October 1, 2001,  
29 the noncharter county shall inform the department of such  
30 increased rate by certified mail postmarked on or before July  
31 16, 2001.

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

4 3. Except as provided in this paragraph,  
5 municipalities and counties retain all existing authority to  
6 require and collect permit fees from users or occupants of  
7 municipal or county roads or rights-of-way and to set  
8 appropriate permit fee amounts.

9 (e) The authority of municipalities and counties to  
10 require franchise fees from providers of communications  
11 services, with respect to the provision of communications  
12 services, is specifically preempted by the state, except as  
13 otherwise provided in subparagraph (a)2.~~paragraph (f)~~,  
14 because of unique circumstances applicable to providers of  
15 communications services when compared to other utilities  
16 occupying municipal or county roads or rights-of-way.  
17 Providers of communications services may provide similar  
18 services in a manner that requires the placement of facilities  
19 in municipal or county roads or rights-of-way or in a manner  
20 that does not require the placement of facilities in such  
21 roads or rights-of-way. Although similar communications  
22 services may be provided by different means, the state desires  
23 to treat providers of communications services in a  
24 nondiscriminatory manner and to have the taxes, franchise  
25 fees, and other fees paid by providers of communications  
26 services be competitively neutral. Municipalities and counties  
27 retain all existing authority, if any, to collect franchise  
28 fees from users or occupants of municipal or county roads or  
29 rights-of-way other than providers of communications services,  
30 and the provisions of this subsection shall have no effect  
31 upon this authority. The provisions of this subsection do not

1 restrict the authority, if any, of municipalities or counties  
2 or other governmental entities to receive reasonable rental  
3 fees based on fair market value for the use of public lands  
4 and buildings on property outside the public roads or  
5 rights-of-way for the placement of communications antennas and  
6 towers.

7 (f)~~(h)~~ Except as expressly allowed or authorized by  
8 general law and except for the rights-of-way permit fees  
9 subject to paragraph (c), a municipality or county may not  
10 levy on a provider of communications services a tax, fee, or  
11 other charge or imposition for operating as a provider of  
12 communications services within the jurisdiction of the  
13 municipality or county which is in any way related to using  
14 its roads or rights-of-way. A municipality or county may not  
15 require or solicit in-kind compensation, except as otherwise  
16 provided in subparagraph (a)2.~~paragraph (f)~~. Nothing in this  
17 paragraph shall impair any ordinance or agreement in effect on  
18 May 22, 1998, or any voluntary agreement entered into  
19 subsequent to that date, which provides for or allows in-kind  
20 compensation by a telecommunications company.

21 (j) Pursuant to this paragraph, any county or  
22 municipality may by ordinance change either its election made  
23 on or before July 16, 2001, under paragraph (c) or an election  
24 made under this paragraph.

25 1.a. If a municipality or charter county changes its  
26 election under this paragraph in order to exercise its  
27 authority to require and collect permit fees in accordance  
28 with this subsection, the rate of the local communications  
29 services tax imposed by such jurisdiction pursuant to ss.  
30 202.19 and 202.20 shall automatically be reduced by the sum of  
31

1 0.12 percent plus the percentage, if any, by which such rate  
2 was increased pursuant to sub-subparagraph (c)1.b.

3 b. If a municipality or charter county changes its  
4 election under this paragraph in order to discontinue  
5 requiring and collecting permit fees, the rate of the local  
6 communications services tax imposed by such jurisdiction  
7 pursuant to ss. 202.19 and 202.20 may be increased by  
8 ordinance or resolution by an amount not to exceed 0.24  
9 percent.

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

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

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

28 b. Any county or municipality changing its election  
29 under this paragraph in order to exercise its authority to  
30 require and collect permit fees shall, in addition to  
31 complying with the notice requirements under s. 202.21,

1 provide to all dealers providing communications services in  
2 such jurisdiction written notice of such change of election by  
3 July 1 immediately preceding the January 1 on which such  
4 change of election becomes effective. For purposes of this  
5 sub-subparagraph, dealers providing communications services in  
6 such jurisdiction shall include every dealer reporting tax to  
7 such jurisdiction pursuant to s. 202.37 on the return required  
8 under s. 202.27 to be filed on or before the 20th day of May  
9 immediately preceding the January 1 on which such change of  
10 election becomes effective.

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

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

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

23 (6) If a municipality or county imposes any amount on  
24 a person or entity other than a provider of communications  
25 services in connection with the placement or maintenance by  
26 such person or entity of a communication facility in municipal  
27 or county roads or rights-of-way, such amounts, if any, shall  
28 not exceed the highest amount, if any, the municipality or  
29 county is imposing in such context as of the date this act  
30 becomes a law. If a municipality or county is not imposing  
31 any amount in such context as of the date this act becomes a

1 law, any amount, if any, imposed thereafter, shall not be less  
2 than \$500 per linear mile, payable annually, of any cable,  
3 fiber optic, or other pathway that makes physical use of the  
4 municipal or county right-of-way. Any excess of \$500 shall be  
5 applied in a nondiscriminatory manner and shall not exceed the  
6 sum of:

7 1. Costs directly related to the inconvenience or  
8 impairment solely caused by the disturbance to the municipal  
9 or county right-of-way;

10 2. The reasonable cost of the regulatory activity of  
11 the municipality or county; and

12 3. The proportionate share of cost of land for such  
13 street, alley, or other public way attributable to utilization  
14 of the right-of-way by a person or entity other than a  
15 provider of communications services.

16  
17 For purposes of this subsection, the term communications  
18 facility shall not include communications facilities owned,  
19 operated or used by electric utilities or regional  
20 transmission organizations exclusively for internal  
21 communications purposes. Except as specifically provided  
22 herein, municipalities and counties retain all existing  
23 authority, if any, to collect fees relating to public roads  
24 and rights-of-way from electric utilities or regional  
25 transmission organizations, and nothing in this subsection  
26 shall alter this authority.

27 Section 36. Notwithstanding any provision of law to  
28 the contrary, the provisions of section 166.234, Florida  
29 Statutes, shall continue to apply with respect to all public  
30 service taxes imposed on telecommunications services under  
31

1 section 166.231(9), Florida Statutes, prior to its amendment  
2 by chapter 2000-260, Laws of Florida.

3 Section 37. (1) Notwithstanding any law or ordinance  
4 to the contrary, and regardless of the payment schedule  
5 contained in any license, franchise, ordinance, or other  
6 arrangement that provides for payment after December 31, 2001,  
7 all franchise fees required to be paid by cable or  
8 telecommunications service providers with respect to cable or  
9 telecommunications services provided prior to October 1, 2001,  
10 shall be paid on or before December 31, 2001.

11 (2) For services provided prior to October 1, 2001,  
12 all franchise fees required to be paid prior to October 1,  
13 2001, under any license, franchise, ordinance, or other  
14 arrangement shall be paid as provided in such license,  
15 franchise, ordinance, or other arrangement. Cable and  
16 telecommunications services providers shall be obligated to  
17 remit franchise fees collected from subscribers for services  
18 billed prior to October 1, 2001, regardless of their actual  
19 collection date.

20 (3) If any provision of this section or the  
21 application thereof to any person or circumstance is held  
22 invalid, the invalidity shall not affect other provisions or  
23 applications of this act which can be given effect without the  
24 invalid provision or application, and to this end the  
25 provisions of this section are declared severable.

26 Section 38. Effective upon this act becoming a law,  
27 section 52, subsections (1) and (2) of section 58, and section  
28 59 of chapter 2000-260, Laws of Florida, are repealed.

29 Section 39. Except as otherwise expressly provided in  
30 this act, this act shall take effect October 1, 2001.

31