

Amendment No. 01 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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11 Representative(s) Ritter and Barriero offered the following:

12

13 **Amendment (with title amendment)**

14 Remove from the bill: Everything after the enacting clause

15

16 and insert in lieu thereof:

17 Section 1. Section 202.105, Florida Statutes, is
18 created to read:

19 202.105 Declaration of legislative findings and
20 intent.--

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

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

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

23 Section 2. Subsections (2), (14), and (16) of section
24 202.11, Florida Statutes, are amended, subsection (18) is
25 added to said section, and, effective August 1, 2002,
26 subsections (8) and (15) are amended and subsections (19),
27 (20), (21), (22), (23), (24), and (25) are added to said
28 section, to read:

29 202.11 Definitions.--As used in this chapter:

30 (2) "Cable service" means the transmission of video,
31 audio, or other programming service to purchasers, and the

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

12 (8) "Mobile communications service" means commercial
13 mobile radio service, as defined in 47 C.F.R. s. 20.3 as in
14 effect on June 1, 1999 ~~any one-way or two-way radio~~
15 ~~communications service, whether identified by the dealer as~~
16 ~~local, toll, long distance, or otherwise, and which is carried~~
17 ~~between mobile stations or receivers and land stations, or by~~
18 ~~mobile stations communicating among themselves, and includes,~~
19 ~~but is not limited to, cellular communications services,~~
20 ~~personal communications services, paging services, specialized~~
21 ~~mobile radio services, and any other form of mobile one-way or~~
22 ~~two-way communications service.~~ The term does not include
23 air-ground radiotelephone service as defined in 47 C.F.R. s.
24 22.99 as in effect on June 1, 1999.

25 (14) "Sales price" means the total amount charged in
26 money or other consideration by a dealer for the sale of the
27 right or privilege of using communications services in this
28 state, including any property or other services that are part
29 of the sale. The sales price of communications services shall
30 not be reduced by any separately identified components of the
31 charge that constitute expenses of the dealer, including, but

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1 not limited to, sales taxes on goods or services purchased by
2 the dealer, property taxes, taxes measured by net income, and
3 universal-service fund fees.

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

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

12 ~~1.2.~~ The connection, movement, change, or termination
13 of communications services.

14 ~~2.3.~~ The detailed billing of communications services.

15 ~~3.4.~~ The sale of directory listings in connection with
16 a communications service.

17 ~~4.5.~~ Central office and custom calling features.

18 ~~5.6.~~ Voice mail and other messaging service.

19 ~~6.7.~~ Directory assistance.

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

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

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

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1 stated separately.

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

7 3. Communications services ~~Local telephone service~~
8 paid for by inserting coins into coin-operated communications
9 devices available to the public.

10 4. The sale or recharge of a prepaid calling
11 arrangement.

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

15 6. A dealer's internal use of communications services
16 in connection with its business of providing communications
17 services.

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

22 (15) "Service address" means:

23 (a) ~~(b)~~ Except as otherwise provided in this section in
24 ~~the case of all other communications services,~~ the location of
25 the communications equipment from which communications
26 services originate or at which communications services are
27 received by the customer. If the location of such equipment
28 cannot be determined as part of the billing process, as in the
29 case of ~~mobile communications services, paging systems,~~
30 ~~maritime systems,~~ third-number and calling-card calls, and
31 similar services, the term means the location determined by

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1 the dealer based on the customer's telephone number, the
2 customer's mailing address to which bills are sent by the
3 dealer, or another street address provided by the customer.
4 ~~However, such address must be within the licensed service area~~
5 ~~of the dealer.~~In the case of a communications service paid
6 through a credit or payment mechanism that does not relate to
7 a service address, such as a bank, travel, debit, or credit
8 card, the service address is the address of the central
9 office, as determined by the area code and the first three
10 digits of the seven-digit originating telephone number.

11 (b)(a) In the case of cable services and
12 direct-to-home satellite services, the location where the
13 customer receives the services in this state.

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

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

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

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- 1 (19)(a) "Customer" means:
2 1. The person or entity that contracts with the home
3 service provider for mobile communications services; or
4 2. If the end user of mobile communications services
5 is not the contracting party, the end user of the mobile
6 communications service. This subparagraph only applies for the
7 purpose of determining the place of primary use.
8 (b) "Customer" does not include:
9 1. A reseller of mobile communications services; or
10 2. A serving carrier under an agreement to serve the
11 customer outside the home service provider's licensed service
12 area.
13 (20) "Enhanced zip code" means a United States postal
14 zip code of 9 or more digits.
15 (21) "Home service provider" means the
16 facilities-based carrier or reseller with which the customer
17 contracts for the provision of mobile communications services.
18 (22) "Licensed service area" means the geographic area
19 in which the home service provider is authorized by law or
20 contract to provide mobile communications service to the
21 customer.
22 (23) "Place of primary use" means the street address
23 representative of where the customer's use of the mobile
24 communications service primarily occurs, which must be:
25 (a) The residential street address or the primary
26 business street address of the customer; and
27 (b) Within the licensed service area of the home
28 service provider.
29 (24)(a) "Reseller" means a provider who purchases
30 communications services from another communications service
31 provider and then resells, uses as a component part of, or

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1 integrates the purchased services into a mobile communications
2 service.

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

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

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

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

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

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

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

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

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

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

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1 ~~computed under s. 202.20(2)(a)1. for municipalities and~~
2 ~~charter counties and the rate computed under such subparagraph~~
3 ~~for all other counties.~~

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

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

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

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1 address is located within this state.

2 (2) A dealer of taxable communications services shall
3 bill, collect, and remit the taxes on communications services
4 imposed pursuant to chapter 203 and this section at a combined
5 rate that is the sum of the rate of tax on communications
6 services prescribed in chapter 203 and the applicable rate of
7 tax prescribed in this section. Each dealer subject to the tax
8 provided in paragraph (1)(b) shall also remit the taxes
9 imposed pursuant to chapter 203 and this section on a combined
10 basis. However, a dealer shall, in reporting each remittance
11 to the department, identify the portion thereof which consists
12 of taxes remitted pursuant to chapter 203. Return forms
13 prescribed by the department shall facilitate such reporting.

14 (3) Notwithstanding any law to the contrary, the
15 combined amount of taxes imposed under this section and s.
16 203.01(1)(a)2. shall not exceed \$100,000 per calendar year on
17 charges to any person for interstate communications services
18 that originate outside this state and terminate within this
19 state. This subsection applies only to holders of a
20 direct-pay permit issued under this subsection. A refund may
21 not be given for taxes paid before receiving a direct-pay
22 permit. Upon application, the department may issue one a
23 direct-pay permit to the purchaser of communications services
24 authorizing such purchaser to pay the Florida communications
25 services tax on such services directly to the department if
26 the majority of such services used by such person are for
27 communications originating outside of this state and
28 terminating in this state. Only one direct-pay permit shall be
29 issued to a person. Such direct-pay permit shall identify the
30 taxes and service addresses to which it applies. Any dealer
31 of communications services furnishing communications services

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1 to the holder of a valid direct-pay permit is relieved of the
2 obligation to collect and remit the taxes imposed under this
3 section and s. 203.01(1)(a)2. on such services. Tax payments
4 and returns pursuant to a direct-pay permit shall be monthly.
5 As used in this subsection, "person" means a single legal
6 entity and does not mean a group or combination of affiliated
7 entities or entities controlled by one person or group of
8 persons.

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

12 202.12 Sales of communications services.--The
13 Legislature finds that every person who engages in the
14 business of selling communications services at retail in this
15 state is exercising a taxable privilege. It is the intent of
16 the Legislature that the tax imposed by chapter 203 be
17 administered as provided in this chapter.

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

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

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

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

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

31 a. If any segment between two such channel termination

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1 points is separately billed, 50 percent of such charge; and
2 b. If any segment of the circuit is not separately
3 billed, an amount equal to the total charge for such circuit
4 multiplied by a fraction, the numerator of which is the number
5 of channel termination points within this state and the
6 denominator of which is the total number of channel
7 termination points of the circuit.~~In determining the sales~~
8 ~~price of private communications services subject to tax, the~~
9 ~~communications service provider shall be entitled to use any~~
10 ~~method that reasonably allocates the total charges among the~~
11 ~~states in which channel termination points are located. An~~
12 ~~allocation method is deemed to be reasonable for purposes of~~
13 ~~this paragraph if the communications service provider~~
14 ~~regularly used such method for Florida tax purposes prior to~~
15 ~~December 31, 2000. If a communications service provider uses a~~
16 ~~reasonable allocation method, such provider shall be held~~
17 ~~harmless from any liability for additional tax, interest, or~~
18 ~~penalty based on a different allocation method.~~

19
20 The gross receipts tax imposed by chapter 203 shall be
21 collected on the same taxable transactions and remitted with
22 the tax imposed by this paragraph.

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

26 202.155 Special rules for mobile communications
27 services.--

28 (1) A home service provider shall be responsible for
29 obtaining and maintaining the customer's place of primary use.
30 Subject to subsections (2) and (3), if the home service
31 provider's reliance on information provided by its customer is

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1 in good faith:

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

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

9 (2) Except as provided in subsection (3), a home
10 service provider shall be allowed to treat the address used
11 for tax purposes for any customer under a service contract in
12 effect on August 1, 2002, as that customer's place of primary
13 use for the remaining term of such service contract or
14 agreement, excluding any extension or renewal of such service
15 contract or agreement.

16 (3)(a) The department shall provide notice to the
17 customer of its intent to redetermine the customer's place of
18 primary use. If a final order is entered ruling that the
19 address used by a home service provider as a customer's place
20 of primary use does not meet the definition of "place of
21 primary use" provided by s. 202.11, the department shall
22 notify the home service provider of the proper address to be
23 used as such customer's place of primary use. The home service
24 provider shall begin using the correct address within 120
25 days.

26 (b) The department shall provide notice to the home
27 service provider of its intent to redetermine the assignment
28 of a taxing jurisdiction by a home service provider under s.
29 202.22. If a final order is entered ruling that the
30 jurisdiction assigned by the home service provider is
31 incorrect, the department shall notify the home service

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1 provider of the proper jurisdictional assignment. The home
2 service provider shall begin using the correct jurisdictional
3 assignment within 120 days.

4 (4)(a) If a mobile communications service is not
5 subject to the taxes administered pursuant to this chapter,
6 and if the sales price of such service is aggregated with and
7 not separately stated from the sales price of services subject
8 to tax, then the nontaxable mobile communications service
9 shall be treated as being subject to tax unless the home
10 service provider can reasonably identify the sales price of
11 the service not subject to tax from its books and records kept
12 in the regular course of business.

13 (b) If a mobile communications service is not subject
14 to the taxes administered pursuant to this chapter, a customer
15 may not rely upon the nontaxability of such service unless the
16 customer's home service provider separately states the sales
17 price of such nontaxable services or the home service provider
18 elects, after receiving a written request from the customer in
19 the form required by the provider, to provide verifiable data
20 based upon the home service provider's books and records that
21 are kept in the regular course of business that reasonably
22 identifies the sales price of such nontaxable service.

23 Section 6. Paragraph (a) of subsection (1) and
24 subsection (3) of section 202.16, Florida Statutes, are
25 amended to read:

26 202.16 Payment.--The taxes imposed or administered
27 under this chapter and chapter 203 shall be collected from all
28 dealers of taxable communications services on the sale at
29 retail in this state of communications services taxable under
30 this chapter and chapter 203. The full amount of the taxes on
31 a credit sale, installment sale, or sale made on any kind of

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1 deferred payment plan is due at the moment of the transaction
2 in the same manner as a cash sale.

3 (1)(a) Except as otherwise provided in ss.
4 202.12(1)(b) and 202.15, the taxes collected under this
5 chapter and chapter 203, ~~including any penalties or interest~~
6 ~~attributable to the nonpayment of such taxes or for~~
7 ~~noncompliance with this chapter or chapter 203,~~ shall be paid
8 by the purchaser of the communications service and shall be
9 collected from such person by the dealer of communications
10 services.

11 (3) Notwithstanding the rate of tax on the sale of
12 communications services imposed pursuant to this chapter and
13 chapter 203, the department shall make available in an
14 electronic format or otherwise ~~prescribe by rule~~ the tax
15 amounts and brackets applicable to each taxable sale such that
16 the tax collected results in a tax rate no less than the tax
17 rate imposed pursuant to this chapter and chapter 203.

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

20 202.17 Registration.--

21 (1) Each person seeking to engage in business as a
22 dealer of communications services must file with the
23 department an application for a certificate of registration.
24 Registration under this section does not constitute
25 registration with a municipality or county for the purpose of
26 placing and maintaining communications facilities in municipal
27 or county rights-of-way, as described in s. 337.401.

28 (2) A person may not engage in the business of
29 providing communications services without first obtaining a
30 certificate of registration. The failure or refusal to submit
31 an application by any person required to register, as required

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1 by this section, is a misdemeanor of the first degree,
2 punishable as provided in s. 775.082 or s. 775.083. Any person
3 who fails or refuses to register shall pay an initial
4 registration fee of \$100 ~~in lieu of the \$5 registration fee~~
5 ~~prescribed under subsection (4)~~. However, this fee ~~increase~~
6 may be waived by the department if the failure is due to
7 reasonable cause.

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

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

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

16 (c) The name and complete residence address of the
17 owner or the names and residence addresses of the partners, if
18 the applicant is a partnership, or of the principal officers,
19 if the applicant is a corporation or association. If the
20 applicant is a corporation organized under the laws of another
21 state, territory, or country, he or she must also file with
22 the application a certified copy of the certificate or license
23 issued by the Department of State showing that the corporation
24 is authorized to transact business in this state.

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

26 (6) In addition to the certificate of registration,
27 the department shall provide to each newly registered dealer
28 an initial ~~annual~~ resale certificate that is valid for the
29 remainder of the period of issuance ~~remaining portion of the~~
30 ~~year~~. The department shall provide to each active dealer,
31 except persons registered pursuant to s. 202.15, an annual

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1 resale certificate. As used in this section, "active dealer"
2 means a person who is registered with the department and who
3 is required to file a return at least once during each
4 applicable reporting period.

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

8 202.18 Allocation and disposition of tax
9 proceeds.--The proceeds of the communications services taxes
10 remitted under this chapter shall be treated as follows:

11 (2) The proceeds of the taxes remitted under s.
12 202.12(1)(c) shall be divided as follows:

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

17 (b) Sixty-three percent ~~The portion of the remainder~~
18 ~~such proceeds which is derived from the rate component~~
19 ~~specified in s. 202.12(1)(c)1.~~ shall be allocated to the state
20 and distributed pursuant to s. 212.20(6), except that the
21 proceeds allocated pursuant to s. 212.20(6)(d)3. shall be
22 prorated to the participating counties in the same proportion
23 as that month's collection of the taxes and fees imposed
24 pursuant to chapter 212 and paragraph (1)(b).

25 (c)1. During each calendar year, the remaining portion
26 of such proceeds shall be transferred to the Local Government
27 Half-cent Sales Tax Clearing Trust Fund and shall be allocated
28 in the same proportion as the allocation of total receipts of
29 the half-cent sales tax under s. 218.61 and the emergency
30 distribution under s. 218.65 in the prior state fiscal year.
31 However, during calendar year 2001, state fiscal year

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1 2000-2001 proportions shall be used.

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

5 3. In each calendar year, the proportion of the
6 proceeds allocated based on the half-cent sales tax under s.
7 218.61 shall be allocated to each county in the same
8 proportion as the county's percentage of total sales tax
9 allocation for the prior state fiscal year and distributed
10 pursuant to s. 218.62, except that for calendar year 2001,
11 state fiscal year 2000-2001 proportions shall be used.~~The~~
12 ~~remaining portion of such proceeds shall be allocated to the~~
13 ~~municipalities and counties in proportion to the allocation of~~
14 ~~receipts from the half-cent sales tax under s. 218.61 and the~~
15 ~~emergency distribution of such tax under s. 218.65.~~

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

20 (3)(a) Notwithstanding any law to the contrary, the
21 proceeds of each local communications services tax levied by a
22 municipality or county pursuant to s. 202.19(1) or s.
23 202.20(1), less the department's costs of administration,
24 shall be transferred to the Local Communications Services Tax
25 Clearing Trust Fund and held there to be distributed to such
26 municipality or county. However, the proceeds of any
27 communications services tax imposed pursuant to s. 202.19(5)
28 shall be deposited and disbursed in accordance with ss.
29 212.054 and 212.055. For purposes of this section, the
30 proceeds of any tax levied by a municipality, county, or
31 school board under s. 202.19(1) or s. 202.20(1) are all funds

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1 collected and received by the department pursuant to a
2 specific levy authorized by such sections ~~section~~, including
3 any interest and penalties attributable to the tax levy.

4 (c)1. Except as otherwise provided in this paragraph,
5 proceeds of the taxes levied pursuant to s. 202.19, less
6 amounts deducted for costs of administration in accordance
7 with paragraph (b), shall be distributed monthly to the
8 appropriate jurisdictions. The proceeds of taxes imposed
9 pursuant to s. 202.19(5) shall be distributed in the same
10 manner as discretionary surtaxes are distributed, in
11 accordance with ss. 212.054 and 212.055.

12 2. The department shall make any adjustments to the
13 distributions pursuant to this paragraph which are necessary
14 to reflect the proper amounts due to individual jurisdictions.
15 In the event that the department adjusts amounts due to
16 reflect a correction in the situsing of a customer, such
17 adjustment shall be limited to the amount of tax actually
18 collected from such customer by the dealer of communication
19 services.

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

23 202.19 Authorization to impose local communications
24 services tax.--

25 (1) The governing authority of each county and
26 municipality may, by ordinance, levy a discretionary
27 communications services tax.

28 (2)(a) Charter counties and municipalities may levy
29 the tax authorized by subsection (1) at a rate of up to 5.1
30 percent for municipalities and charter counties that have not
31 chosen to levy permit fees, and at a rate of up to 4.98

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1 percent for municipalities and charter counties that have
2 chosen to levy permit fees.

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

5 (c) The maximum rates authorized by paragraphs (a) and
6 (b) do not include the add-ons of up to 0.12 percent for
7 municipalities and charter counties or of up to 0.24 percent
8 for noncharter counties authorized pursuant to s. 337.401, nor
9 do they supersede conversion or emergency rates authorized by
10 s. 202.20 which are in excess of these maximum rates.~~The rate~~
11 ~~of such tax shall be as follows:~~

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

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

18
19 ~~The rate imposed by any municipality or county shall be~~
20 ~~expressed in increments of one-tenth of a percent and rounded~~
21 ~~up to the nearest one-tenth percent.~~

22 ~~(3)(a) The maximum rates established under subsection~~
23 ~~(2) reflect the rates for communications services taxes~~
24 ~~imposed under this chapter which are necessary for each~~
25 ~~municipality or county to raise the maximum amount of revenues~~
26 ~~which it was authorized to raise prior to July 1, 2000,~~
27 ~~through the imposition of taxes, charges, and fees, but that~~
28 ~~it is prohibited from imposing under s. 202.24, other than the~~
29 ~~discretionary surtax authorized under s. 212.055. It is the~~
30 ~~legislative intent that the maximum rates for charter counties~~
31 ~~be calculated by treating them as having had the same~~

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1 ~~authority as municipalities to impose franchise fees on~~
2 ~~recurring local telecommunication service revenues prior to~~
3 ~~July 1, 2000. However, the Legislature recognizes that the~~
4 ~~authority of charter counties to impose such fees is in~~
5 ~~dispute, and the treatment provided in this section is not an~~
6 ~~expression of legislative intent that charter counties~~
7 ~~actually do or do not possess such authority.~~

8 ~~(a)(b)~~ The tax authorized under this section includes
9 any fee or other consideration to which the municipality or
10 county is otherwise entitled for granting permission to
11 dealers of communications services, including, but not limited
12 to, or providers of cable television services, as authorized
13 in 47 U.S.C. s. 542, to use or occupy its roads or
14 rights-of-way for the placement, construction, and maintenance
15 of poles, wires, and other fixtures used in the provision of
16 communications services.

17 ~~(b)(c)~~ This subsection does not supersede or impair
18 the right, if any, of a municipality or county to require the
19 payment of consideration or to require the payment of
20 regulatory fees or assessments by persons using or occupying
21 its roads or rights-of-way in a capacity other than that of a
22 dealer of communications services.

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

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

27 ~~b.2.~~ Are charged to a service address in the
28 municipality.

29 2. With respect to private communications services,
30 the tax shall be on the sales price of such services provided
31 within the municipality. In determining the sales price of

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

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

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

18 b.2. Are charged to a service address in the
19 unincorporated area of the county.

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

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

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

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

- 14 1.~~(a)~~ Originate or terminate in this state; and
15 2.~~(b)~~ Are charged to a service address in the county.

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

30 (6) Notwithstanding any other provision of this
31 section, a tax imposed under this section does not apply to

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1 any direct-to-home satellite service.

2 (7) Any tax imposed by a municipality, school board,
3 or county under this section also applies to the actual cost
4 of operating a substitute communications system, to be paid in
5 accordance with s. 202.15. This subsection does not apply to
6 the use by any provider of its own communications system to
7 conduct a business of providing communications services or to
8 the use of any communications system operated by a county, a
9 municipality, the state, or any political subdivision of the
10 state.

11 (8) Notwithstanding any law to the contrary, a tax
12 imposed under this section shall not exceed \$25,000 per
13 calendar year on communications services charges billed to a
14 service address located in a municipality or county imposing a
15 local communications services tax for interstate
16 communications services that originate outside this state and
17 terminate within this state. This subsection applies only to
18 holders of a direct-pay permit issued under s. 202.12(3)~~this~~
19 ~~subsection.~~ A person who does not qualify for a direct-pay
20 permit under s. 202.12(3) does not qualify for a direct-pay
21 permit under this subsection. A refund may not be given for
22 taxes paid before receiving a direct-pay permit. Upon
23 application, the department shall identify the service
24 addresses qualifying for the limitation provided by this
25 subsection on the direct-pay permit issued under s. 202.12(3)
26 and authorize ~~may issue a direct-pay permit to the purchaser~~
27 ~~of communications services authorizing~~ such purchaser to pay
28 the local communications tax on such interstate services
29 directly to the department if the application indicates that
30 the majority of such services used by such person and billed
31 to a service address are for communications originating

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1 outside of this state and terminating in this state. The
2 direct-pay permit shall also indicate the counties or
3 municipalities to which it applies. Any dealer of
4 communications services furnishing communications services to
5 the holder of a valid direct-pay permit is relieved of the
6 obligation to collect and remit the tax on such services. Tax
7 payments and returns pursuant to a direct-pay permit shall be
8 monthly. As used in this subsection, "person" means a single
9 legal entity and does not mean a group or combination of
10 affiliated entities or entities controlled by one person or
11 group of persons.

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

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

25 (11) To the extent that a provider of communications
26 services is required to pay to a local taxing jurisdiction a
27 tax, charge, or other fee under any franchise agreement or
28 ordinance with respect to the services or revenues that are
29 also subject to the tax imposed by this section, such provider
30 is entitled to a credit against the amount payable to the
31 state pursuant to this section in the amount of such tax,

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1 charge, or fee with respect to such services or revenues. The
2 amount of such credit shall be deducted from the amount that
3 such local taxing jurisdiction is entitled to receive under s.
4 202.18(3).

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

8 202.19 Authorization to impose local communications
9 services tax.--

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

13 a. Originate or terminate in this state; and

14 b. Are charged to a service address in the
15 municipality.

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

20 a. Any charge with respect to a channel termination
21 point located within such municipality;

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

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

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

29 (II) If any segment of the circuit is not separately
30 billed, an amount equal to the total charge for such circuit
31 multiplied by a fraction, the numerator of which is the number

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

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

20 a. Originate or terminate in this state; and

21 b. Are charged to a service address in the
22 unincorporated area of the county.

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

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

29 b. Any charge for the use of a channel between two
30 channel termination points located in the unincorporated area
31 of such county; and

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

3 (I) If any segment between two such channel
4 termination points is separately billed, 50 percent of such
5 charge; and

6 (II) If any segment of the circuit is not separately
7 billed, an amount equal to the total charge for such circuit
8 multiplied by a fraction, the numerator of which is the number
9 of channel termination points within the unincorporated area
10 of such county and the denominator of which is the total
11 number of channel termination points of the circuit.~~in~~

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

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

30 (a) Except as otherwise provided in this subsection,
31 each such tax rate shall be applied, in addition to the other

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1 tax rates applied under this chapter, to communications
2 services subject to tax under s. 202.12 which:
3 1. Originate or terminate in this state; and
4 2. Are charged to a service address in the county.
5 (b) With respect to private communications services,
6 the tax shall be on the sales price of such services provided
7 within the county, which shall be determined in accordance
8 with the following provisions:-
9 1. Any charge with respect to a channel termination
10 point located within such county;
11 2. Any charge for the use of a channel between two
12 channel termination points located in such county; and
13 3. Where channel termination points are located both
14 within and outside of such county:
15 a. If any segment between two such channel termination
16 points is separately billed, 50 percent of such charge; and
17 b. If any segment of the circuit is not separately
18 billed, an amount equal to the total charge for such circuit
19 multiplied by a fraction, the numerator of which is the number
20 of channel termination points within such county and the
21 denominator of which is the total number of channel
22 termination points of the circuit.~~In determining the sales~~
23 ~~price of 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 paragraph 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~~

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

8 202.19 Authorization to impose local communications
9 services tax.--

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

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

23 202.20 Local communications services tax conversion
24 rates.--

25 (1)(a) For the period of October 1, 2001, through
26 September 30, 2002, there are hereby levied the following
27 local communications services tax conversion rates on taxable
28 sales as authorized by s. 202.19. The conversion rates take
29 effect without any action required by the local government.
30 The conversion rates for local governments that have not
31 chosen to levy permit fees do not include the add-ons of up to

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1 0.12 percent for municipalities and charter counties or of up
 2 to 0.24 percent for noncharter counties authorized pursuant to
 3 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</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>
<u>ALACHUA</u>	<u>Alachua</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Alachua</u>	<u>Alachua</u>	<u>4.10%</u>	<u>3.98%</u>
<u>Archer</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
<u>Gainesville</u>	<u>Alachua</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Hawthorne</u>	<u>Alachua</u>	<u>2.00%</u>	<u>1.88%</u>
<u>High Springs</u>	<u>Alachua</u>	<u>2.80%</u>	<u>2.68%</u>
<u>LaCrosse</u>	<u>Alachua</u>	<u>3.60%</u>	<u>3.48%</u>
<u>Micanopy</u>	<u>Alachua</u>	<u>2.70%</u>	<u>2.58%</u>
<u>Newberry</u>	<u>Alachua</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Waldo</u>	<u>Alachua</u>	<u>1.40%</u>	<u>1.28%</u>
<u>BAKER</u>	<u>Baker</u>	<u>0.50%</u>	<u>0.50%</u>
<u>Glen Saint</u>			
<u>Mary</u>	<u>Baker</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Macclenny</u>	<u>Baker</u>	<u>6.40%</u>	<u>6.28%</u>
<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Callaway</u>	<u>Bay</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Cedar Grove</u>	<u>Bay</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Lynn Haven</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>

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1	<u>Mexico Beach</u>	<u>Bay</u>	<u>3.20%</u>	<u>3.08%</u>
2	<u>Panama City</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
3	<u>Panama City</u>			
4	<u>Beach</u>	<u>Bay</u>	<u>3.80%</u>	<u>3.68%</u>
5	<u>Parker</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
6	<u>Springfield</u>	<u>Bay</u>	<u>4.40%</u>	<u>4.28%</u>
7	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
8	<u>Brooker</u>	<u>Bradford</u>	<u>3.20%</u>	<u>3.08%</u>
9	<u>Hampton</u>	<u>Bradford</u>	<u>2.40%</u>	<u>2.28%</u>
10	<u>Lawtey</u>	<u>Bradford</u>	<u>1.20%</u>	<u>1.08%</u>
11	<u>Starke</u>	<u>Bradford</u>	<u>3.80%</u>	<u>3.08%</u>
12	<u>BREVARD</u>	<u>Brevard</u>	<u>1.40%</u>	<u>1.18%</u>
13	<u>Cape</u>			
14	<u>Canaveral</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
15	<u>Cocoa</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
16	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.50%</u>	<u>5.38%</u>
17	<u>Indialantic</u>	<u>Brevard</u>	<u>6.70%</u>	<u>6.58%</u>
18	<u>Indian</u>			
19	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
20	<u>Malabar</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
21	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
22	<u>Melbourne</u>			
23	<u>Beach</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
24	<u>Melbourne</u>			
25	<u>Village</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
26	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
27	<u>Palm Shores</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
28	<u>Rockledge</u>	<u>Brevard</u>	<u>4.40%</u>	<u>4.28%</u>
29	<u>Satellite</u>			
30	<u>Beach</u>	<u>Brevard</u>	<u>1.80%</u>	<u>1.68%</u>
31	<u>Titusville</u>	<u>Brevard</u>	<u>5.70%</u>	<u>5.58%</u>

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1	<u>West</u>			
2	<u>Melbourne</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>
3	<u>BROWARD</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
4	<u>Coconut Creek</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
5	<u>Cooper City</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
6	<u>Coral Springs</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
7	<u>Dania</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
8	<u>Davie</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
9	<u>Deerfield</u>			
10	<u>Beach</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
11	<u>Ft.</u>			
12	<u>Lauderdale</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
13	<u>Hallandale</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
14	<u>Hillsboro</u>			
15	<u>Beach</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
16	<u>Hollywood</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
17	<u>Lauderdale-</u>			
18	<u>by-the-Sea</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
19	<u>Lauderdale</u>			
20	<u>Lakes</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
21	<u>Lauderhill</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
22	<u>Lazy Lake</u>			
23	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
24	<u>Lighthouse</u>			
25	<u>Point</u>	<u>Broward</u>	<u>6.60%</u>	<u>6.48%</u>
26	<u>Margate</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
27	<u>Miramar</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
28	<u>North</u>			
29	<u>Lauderdale</u>	<u>Broward</u>	<u>4.10%</u>	<u>3.98%</u>
30	<u>Oakland Park</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
31	<u>Parkland</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>

HOUSE AMENDMENT
Bill No. CS/HB 1889

Amendment No. 01 (for drafter's use only)

1	<u>Pembroke Park</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
2	<u>Pembroke</u>			
3	<u>Pines</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
4	<u>Plantation</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
5	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
6	<u>Sea Ranch</u>			
7	<u>Lakes</u>	<u>Broward</u>	<u>1.60%</u>	<u>1.48%</u>
8	<u>Southwest</u>			
9	<u>Ranches</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
10	<u>Sunrise</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Tamarac</u>	<u>Broward</u>	<u>2.50%</u>	<u>1.78%</u>
12	<u>Weston</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
13	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.90%</u>	<u>5.78%</u>
14	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
15	<u>Altha</u>	<u>Calhoun</u>	<u>4.30%</u>	<u>4.18%</u>
16	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.40%</u>	<u>1.28%</u>
17	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>2.00%</u>	<u>1.88%</u>
18	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.40%</u>	<u>5.28%</u>
19	<u>CITRUS</u>	<u>Citrus</u>	<u>2.10%</u>	<u>2.10%</u>
20	<u>Crystal River</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
21	<u>Inverness</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
22	<u>CLAY</u>	<u>Clay</u>	<u>6.30%</u>	<u>6.18%</u>
23	<u>Green Cove</u>			
24	<u>Springs</u>	<u>Clay</u>	<u>4.00%</u>	<u>3.88%</u>
25	<u>Keystone</u>			
26	<u>Heights</u>	<u>Clay</u>	<u>2.30%</u>	<u>2.18%</u>
27	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
28	<u>Penney Farms</u>	<u>Clay</u>	<u>2.00%</u>	<u>1.88%</u>
29	<u>COLLIER</u>	<u>Collier</u>	<u>2.30%</u>	<u>2.30%</u>
30	<u>Everglades</u>	<u>Collier</u>	<u>4.20%</u>	<u>3.88%</u>
31	<u>Marco Island</u>	<u>Collier</u>	<u>2.50%</u>	<u>1.98%</u>

HOUSE AMENDMENT
Bill No. CS/HB 1889

Amendment No. 01 (for drafter's use only)

1	<u>Naples</u>	<u>Collier</u>	<u>3.60%</u>	<u>3.48%</u>
2	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.40%</u>	<u>1.40%</u>
3	<u>Ft. White</u>	<u>Columbia</u>	<u>0.70%</u>	<u>0.58%</u>
4	<u>Lake City</u>	<u>Columbia</u>	<u>4.70%</u>	<u>4.58%</u>
5	<u>DESOTO</u>	<u>DeSoto</u>	<u>2.20%</u>	<u>2.20%</u>
6	<u>Arcadia</u>	<u>DeSoto</u>	<u>4.00%</u>	<u>3.88%</u>
7	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
8	<u>Cross City</u>	<u>Dixie</u>	<u>2.70%</u>	<u>2.58%</u>
9	<u>Horseshoe</u>			
10	<u>Beach</u>	<u>Dixie</u>	<u>6.70%</u>	<u>6.58%</u>
11	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.80%</u>	<u>4.68%</u>
12	<u>Atlantic</u>			
13	<u>Beach</u>	<u>Duval</u>	<u>6.40%</u>	<u>6.28%</u>
14	<u>Baldwin</u>	<u>Duval</u>	<u>6.60%</u>	<u>6.48%</u>
15	<u>Jacksonville</u>			
16	<u>Beach</u>	<u>Duval</u>	<u>5.00%</u>	<u>4.78%</u>
17	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.30%</u>	<u>4.18%</u>
18	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.70%</u>	<u>1.70%</u>
19	<u>Century</u>	<u>Escambia</u>	<u>2.30%</u>	<u>2.18%</u>
20	<u>Pensacola</u>	<u>Escambia</u>	<u>5.50%</u>	<u>5.38%</u>
21	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.70%</u>	<u>0.70%</u>
22	<u>Beverly Beach</u>	<u>Flagler</u>	<u>2.00%</u>	<u>1.88%</u>
23	<u>Bunnell</u>	<u>Flagler</u>	<u>2.70%</u>	<u>2.58%</u>
24	<u>Flagler Beach</u>	<u>Flagler &</u>		
25		<u>Volusia</u>	<u>5.40%</u>	<u>5.28%</u>
26	<u>Marineland</u>	<u>Flagler &</u>		
27		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
28	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.40%</u>	<u>1.28%</u>
29	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
30	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.90%</u>	<u>3.78%</u>
31	<u>Carrabelle</u>	<u>Franklin</u>	<u>6.20%</u>	<u>6.08%</u>

Amendment No. 01 (for drafter's use only)

1	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.30%</u>	<u>0.30%</u>
2	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
3	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
4	<u>Gretna</u>	<u>Gadsden</u>	<u>4.20%</u>	<u>4.08%</u>
5	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
6	<u>Midway</u>	<u>Gadsden</u>	<u>4.00%</u>	<u>3.88%</u>
7	<u>Quincy</u>	<u>Gadsden</u>	<u>1.20%</u>	<u>1.08%</u>
8	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
9	<u>Bell</u>	<u>Gilchrist</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>Fanning</u>	<u>Gilchrist &</u>		
11	<u>Springs</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
12	<u>Trenton</u>	<u>Gilchrist</u>	<u>4.20%</u>	<u>4.08%</u>
13	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
14	<u>Moore Haven</u>	<u>Glades</u>	<u>1.30%</u>	<u>1.18%</u>
15	<u>GULF</u>	<u>Gulf</u>	<u>0.40%</u>	<u>0.40%</u>
16	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
17	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
18	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
19	<u>Jasper</u>	<u>Hamilton</u>	<u>5.20%</u>	<u>4.98%</u>
20	<u>Jennings</u>	<u>Hamilton</u>	<u>1.60%</u>	<u>1.48%</u>
21	<u>White Springs</u>	<u>Hamilton</u>	<u>5.40%</u>	<u>5.28%</u>
22	<u>HARDEE</u>	<u>Hardee</u>	<u>1.20%</u>	<u>1.20%</u>
23	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.40%</u>	<u>3.28%</u>
24	<u>Wauchula</u>	<u>Hardee</u>	<u>5.40%</u>	<u>5.28%</u>
25	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.40%</u>	<u>2.28%</u>
26	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
27	<u>Clewiston</u>	<u>Hendry</u>	<u>3.50%</u>	<u>3.38%</u>
28	<u>La Belle</u>	<u>Hendry</u>	<u>4.40%</u>	<u>4.28%</u>
29	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.50%</u>	<u>1.50%</u>
30	<u>Brooksville</u>	<u>Hernando</u>	<u>1.00%</u>	<u>0.88%</u>
31	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>

Amendment No. 01 (for drafter's use only)

1	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.20%</u>	<u>1.20%</u>
2	<u>Avon Park</u>	<u>Highlands</u>	<u>4.70%</u>	<u>4.58%</u>
3	<u>Lake Placid</u>	<u>Highlands</u>	<u>1.00%</u>	<u>0.88%</u>
4	<u>Sebring</u>	<u>Highlands</u>	<u>1.20%</u>	<u>0.88%</u>
5	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.20%</u>	<u>2.08%</u>
6	<u>Plant City</u>	<u>Hillsborough</u>	<u>6.10%</u>	<u>5.98%</u>
7	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.50%</u>	<u>5.28%</u>
8	<u>Temple</u>			
9	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.80%</u>	<u>5.68%</u>
10	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
11	<u>Bonifay</u>	<u>Holmes</u>	<u>6.20%</u>	<u>6.08%</u>
12	<u>Esto</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
13	<u>Noma</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.08%</u>
14	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.90%</u>	<u>2.78%</u>
15	<u>Westville</u>	<u>Holmes</u>	<u>1.00%</u>	<u>0.88%</u>
16	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.50%</u>	<u>1.50%</u>
17	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.40%</u>	<u>4.28%</u>
18	<u>Indian River</u>			
19	<u>Shores</u>	<u>Indian River</u>	<u>3.00%</u>	<u>2.88%</u>
20	<u>Orchid</u>	<u>Indian River</u>	<u>2.30%</u>	<u>2.18%</u>
21	<u>Sebastian</u>	<u>Indian River</u>	<u>3.50%</u>	<u>3.38%</u>
22	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.40%</u>	<u>5.28%</u>
23	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
24	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
25	<u>Bascom</u>	<u>Jackson</u>	<u>1.30%</u>	<u>1.18%</u>
26	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
27	<u>Cottondale</u>	<u>Jackson</u>	<u>4.70%</u>	<u>4.58%</u>
28	<u>Graceville</u>	<u>Jackson</u>	<u>4.80%</u>	<u>4.68%</u>
29	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
30	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
31	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
2	<u>Marianna</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
3	<u>Sneads</u>	<u>Jackson</u>	<u>3.60%</u>	<u>3.48%</u>
4	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>1.00%</u>	<u>1.00%</u>
5	<u>Monticello</u>	<u>Jefferson</u>	<u>4.90%</u>	<u>4.78%</u>
6	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
7	<u>Mayo</u>	<u>Lafayette</u>	<u>2.10%</u>	<u>1.98%</u>
8	<u>LAKE</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.90%</u>
9	<u>Astatula</u>	<u>Lake</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>Clermont</u>	<u>Lake</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Eustis</u>	<u>Lake</u>	<u>5.50%</u>	<u>5.38%</u>
12	<u>Fruitland</u>			
13	<u>Park</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
14	<u>Groveland</u>	<u>Lake</u>	<u>5.30%</u>	<u>5.18%</u>
15	<u>Howey-in-</u>			
16	<u>the-Hills</u>	<u>Lake</u>	<u>3.60%</u>	<u>3.48%</u>
17	<u>Lady Lake</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.38%</u>
18	<u>Leesburg</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
19	<u>Mascotte</u>	<u>Lake</u>	<u>4.20%</u>	<u>4.08%</u>
20	<u>Minneola</u>	<u>Lake</u>	<u>3.50%</u>	<u>3.38%</u>
21	<u>Montverde</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.78%</u>
22	<u>Mount Dora</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.28%</u>
23	<u>Tavares</u>	<u>Lake</u>	<u>5.60%</u>	<u>5.48%</u>
24	<u>Umatilla</u>	<u>Lake</u>	<u>3.40%</u>	<u>3.28%</u>
25	<u>LEE</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
26	<u>Bonita</u>			
27	<u>Springs</u>	<u>Lee</u>	<u>1.90%</u>	<u>1.78%</u>
28	<u>Cape Coral</u>	<u>Lee</u>	<u>1.60%</u>	<u>1.48%</u>
29	<u>Ft. Myers</u>	<u>Lee</u>	<u>5.10%</u>	<u>4.98%</u>
30	<u>Ft. Myers</u>			
31	<u>Beach</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Sanibel</u>	<u>Lee</u>	<u>2.50%</u>	<u>2.38%</u>
2	<u>LEON</u>	<u>Leon</u>	<u>1.10%</u>	<u>1.10%</u>
3	<u>Tallahassee</u>	<u>Leon</u>	<u>4.70%</u>	<u>4.58%</u>
4	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>Bronson</u>	<u>Levy</u>	<u>2.80%</u>	<u>2.68%</u>
6	<u>Cedar Key</u>	<u>Levy</u>	<u>2.30%</u>	<u>2.18%</u>
7	<u>Chiefland</u>	<u>Levy</u>	<u>2.90%</u>	<u>2.78%</u>
8	<u>Inglis</u>	<u>Levy</u>	<u>3.80%</u>	<u>3.68%</u>
9	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
10	<u>Williston</u>	<u>Levy</u>	<u>1.80%</u>	<u>1.68%</u>
11	<u>Yankeetown</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
12	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
13	<u>Bristol</u>	<u>Liberty</u>	<u>3.10%</u>	<u>2.98%</u>
14	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
15	<u>Greenville</u>	<u>Madison</u>	<u>2.30%</u>	<u>2.18%</u>
16	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
17	<u>Madison</u>	<u>Madison</u>	<u>5.30%</u>	<u>4.88%</u>
18	<u>MANATEE</u>	<u>Manatee</u>	<u>0.80%</u>	<u>0.80%</u>
19	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.50%</u>	<u>1.38%</u>
20	<u>Bradenton</u>	<u>Manatee</u>	<u>6.10%</u>	<u>5.98%</u>
21	<u>Bradenton</u>			
22	<u>Beach</u>	<u>Manatee</u>	<u>6.00%</u>	<u>5.88%</u>
23	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.80%</u>	<u>3.68%</u>
24	<u>Palmetto</u>	<u>Manatee</u>	<u>5.80%</u>	<u>5.68%</u>
25	<u>Longboat Key</u>	<u>Manatee &</u>		
26		<u>Sarasota</u>	<u>3.50%</u>	<u>3.38%</u>
27	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
28	<u>Belleview</u>	<u>Marion</u>	<u>1.00%</u>	<u>0.88%</u>
29	<u>Dunnellon</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
30	<u>McIntosh</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
31	<u>Ocala</u>	<u>Marion</u>	<u>5.20%</u>	<u>5.08%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Reddick</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
2	<u>MARTIN</u>	<u>Martin</u>	<u>1.50%</u>	<u>1.50%</u>
3	<u>Jupiter</u>			
4	<u>Island</u>	<u>Martin</u>	<u>0.70%</u>	<u>0.58%</u>
5	<u>Ocean Breeze</u>			
6	<u>Park</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
7	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
8	<u>Stuart</u>	<u>Martin</u>	<u>5.20%</u>	<u>5.08%</u>
9	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.78%</u>
10	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
11	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
12	<u>Bay Harbor</u>			
13	<u>Islands</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
14	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
15	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
16	<u>El Portal</u>	<u>Miami-Dade</u>	<u>6.00%</u>	<u>5.88%</u>
17	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.80%</u>	<u>5.68%</u>
18	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.10%</u>	<u>1.98%</u>
19	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>Hialeah</u>			
21	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
22	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.70%</u>	<u>5.58%</u>
23	<u>Indian Creek</u>			
24	<u>Village</u>	<u>Miami-Dade</u>	<u>0.80%</u>	<u>0.68%</u>
25	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
27	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.70%</u>	<u>6.58%</u>
28	<u>Miami</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
29	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
30	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
31	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.20%</u>	<u>3.08%</u>

Amendment No. 01 (for drafter's use only)

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

Amendment No. 01 (for drafter's use only)

1	<u>Beach</u>	<u>Okaloosa</u>	<u>5.90%</u>	<u>5.78%</u>
2	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>3.00%</u>	<u>2.88%</u>
3	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>5.30%</u>	<u>5.18%</u>
4	<u>Niceville</u>	<u>Okaloosa</u>	<u>6.00%</u>	<u>5.88%</u>
5	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
6	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>4.10%</u>	<u>3.98%</u>
7	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.90%</u>	<u>0.90%</u>
8	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.80%</u>	<u>4.68%</u>
9	<u>ORANGE</u>	<u>Orange</u>	<u>5.20%</u>	<u>4.98%</u>
10	<u>Apopka</u>	<u>Orange</u>	<u>6.50%</u>	<u>6.38%</u>
11	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
12	<u>Belle Isle</u>	<u>Orange</u>	<u>1.80%</u>	<u>1.68%</u>
13	<u>Eatonville</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
14	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
15	<u>Lake Buena</u>			
16	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
17	<u>Maitland</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.38%</u>
18	<u>Oakland</u>	<u>Orange</u>	<u>5.40%</u>	<u>5.28%</u>
19	<u>Ocoee</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.68%</u>
20	<u>Orlando</u>	<u>Orange</u>	<u>4.40%</u>	<u>4.28%</u>
21	<u>Windermere</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
22	<u>Winter Garden</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
23	<u>Winter Park</u>	<u>Orange</u>	<u>6.10%</u>	<u>5.98%</u>
24	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.28%</u>
25	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.80%</u>	<u>4.68%</u>
26	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.38%</u>
27	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
28	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
29	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
30	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
31	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.20%</u>	<u>0.28%</u>
2	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.40%</u>	<u>2.28%</u>
3	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
4	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
5	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
6	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.70%</u>	<u>0.58%</u>
7	<u>Greenacres</u>			
8	<u>City</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
9	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
10	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.28%</u>
11	<u>Highland</u>			
12	<u>Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
13	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>6.30%</u>	<u>6.18%</u>
14	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
15	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.30%</u>	<u>4.18%</u>
16	<u>Jupiter</u>			
17	<u>Inlet Colony</u>	<u>Palm Beach</u>	<u>2.10%</u>	<u>1.98%</u>
18	<u>Lake Clarke</u>			
19	<u>Shores</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
20	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
21	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
22	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
23	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.80%</u>	<u>1.68%</u>
24	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.90%</u>	<u>5.78%</u>
25	<u>North Palm</u>			
26	<u>Beach</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.28%</u>
27	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
28	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
29	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
30	<u>Palm Beach</u>			
31	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Palm Beach</u>			
2	<u>Shores</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
3	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
4	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
5	<u>Royal Palm</u>			
6	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
7	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
8	<u>South Palm</u>			
9	<u>Beach</u>	<u>Palm Beach</u>	<u>6.00%</u>	<u>5.88%</u>
10	<u>Tequesta</u>			
11	<u>Village</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
12	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
13	<u>West Palm</u>			
14	<u>Beach</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
15	<u>PASCO</u>	<u>Pasco</u>	<u>1.60%</u>	<u>1.60%</u>
16	<u>Dade City</u>	<u>Pasco</u>	<u>5.30%</u>	<u>5.18%</u>
17	<u>New Port</u>			
18	<u>Richey</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
19	<u>Port Richey</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
20	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.10%</u>	<u>0.98%</u>
21	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
22	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
23	<u>PINELLAS</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
24	<u>Belleair</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
25	<u>Belleair</u>			
26	<u>Beach</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
27	<u>Belleair</u>			
28	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.10%</u>	<u>1.98%</u>
29	<u>Belleair</u>			
30	<u>Shore</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
31	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
2	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
3	<u>Indian Rocks</u>			
4	<u>Beach</u>	<u>Pinellas</u>	<u>2.50%</u>	<u>2.38%</u>
5	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.80%</u>	<u>2.68%</u>
6	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.40%</u>	<u>1.28%</u>
7	<u>Largo</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
8	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
9	<u>North</u>			
10	<u>Redington</u>			
11	<u>Beach</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
12	<u>Oldsmar</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
13	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
14	<u>Redington</u>			
15	<u>Beach</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
16	<u>Redington</u>			
17	<u>Shores</u>	<u>Pinellas</u>	<u>1.20%</u>	<u>1.08%</u>
18	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.90%</u>	<u>6.38%</u>
19	<u>St. Pete</u>			
20	<u>Beach</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
21	<u>St.</u>			
22	<u>Petersburg</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
23	<u>Seminole</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
24	<u>South</u>			
25	<u>Pasadena</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
26	<u>Tarpon</u>			
27	<u>Springs</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
28	<u>Treasure</u>			
29	<u>Island</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
30	<u>POLK</u>	<u>Polk</u>	<u>2.90%</u>	<u>2.78%</u>
31	<u>Auburndale</u>	<u>Polk</u>	<u>4.60%</u>	<u>4.48%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Bartow</u>	<u>Polk</u>	<u>6.50%</u>	<u>5.68%</u>
2	<u>Davenport</u>	<u>Polk</u>	<u>3.70%</u>	<u>3.58%</u>
3	<u>Dundee</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.88%</u>
4	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.80%</u>	<u>5.68%</u>
5	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.60%</u>	<u>4.98%</u>
6	<u>Frostproof</u>	<u>Polk</u>	<u>5.70%</u>	<u>5.58%</u>
7	<u>Haines City</u>	<u>Polk</u>	<u>5.50%</u>	<u>5.38%</u>
8	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
9	<u>Hillcrest</u>			
10	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
11	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
12	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.90%</u>	<u>3.78%</u>
13	<u>Lake Wales</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>Lakeland</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
15	<u>Mulberry</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
16	<u>Polk City</u>	<u>Polk</u>	<u>3.00%</u>	<u>2.88%</u>
17	<u>Winter Haven</u>	<u>Polk</u>	<u>6.70%</u>	<u>6.58%</u>
18	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.30%</u>	<u>1.30%</u>
19	<u>Crescent City</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>
20	<u>Interlachen</u>	<u>Putnam</u>	<u>1.80%</u>	<u>1.68%</u>
21	<u>Palatka</u>	<u>Putnam</u>	<u>5.40%</u>	<u>5.28%</u>
22	<u>Pomona Park</u>	<u>Putnam</u>	<u>3.10%</u>	<u>2.98%</u>
23	<u>Welaka</u>	<u>Putnam</u>	<u>2.70%</u>	<u>2.58%</u>
24	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.70%</u>	<u>1.70%</u>
25	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
26	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.40%</u>	<u>1.28%</u>
27	<u>Milton</u>	<u>Santa Rosa</u>	<u>6.20%</u>	<u>6.08%</u>
28	<u>SARASOTA</u>	<u>Sarasota</u>	<u>5.10%</u>	<u>4.98%</u>
29	<u>North Port</u>	<u>Sarasota</u>	<u>6.10%</u>	<u>5.98%</u>
30	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
31	<u>Venice</u>	<u>Sarasota</u>	<u>5.40%</u>	<u>5.28%</u>

Amendment No. 01 (for drafter's use only)

1	<u>SEMINOLE</u>	<u>Seminole</u>	<u>3.20%</u>	<u>2.98%</u>
2	<u>Altamonte</u>			
3	<u>Springs</u>	<u>Seminole</u>	<u>5.20%</u>	<u>5.08%</u>
4	<u>Casselberry</u>	<u>Seminole</u>	<u>5.70%</u>	<u>5.58%</u>
5	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.40%</u>	<u>4.28%</u>
6	<u>Longwood</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
7	<u>Oviedo</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
8	<u>Sanford</u>	<u>Seminole</u>	<u>5.00%</u>	<u>4.88%</u>
9	<u>Winter</u>			
10	<u>Springs</u>	<u>Seminole</u>	<u>6.20%</u>	<u>6.08%</u>
11	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.30%</u>	<u>1.30%</u>
12	<u>Hastings</u>	<u>St. Johns</u>	<u>1.60%</u>	<u>1.48%</u>
13	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>St. Augustine</u>			
15	<u>Beach</u>	<u>St. Johns</u>	<u>4.90%</u>	<u>4.78%</u>
16	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
17	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.90%</u>	<u>4.78%</u>
18	<u>Port St.</u>			
19	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
20	<u>St. Lucie</u>			
21	<u>Village</u>	<u>St. Lucie</u>	<u>1.80%</u>	<u>1.68%</u>
22	<u>SUMTER</u>	<u>Sumter</u>	<u>0.80%</u>	<u>0.80%</u>
23	<u>Bushnell</u>	<u>Sumter</u>	<u>5.40%</u>	<u>5.28%</u>
24	<u>Center Hill</u>	<u>Sumter</u>	<u>4.70%</u>	<u>4.58%</u>
25	<u>Coleman</u>	<u>Sumter</u>	<u>4.20%</u>	<u>4.08%</u>
26	<u>Webster</u>	<u>Sumter</u>	<u>3.30%</u>	<u>3.18%</u>
27	<u>Wildwood</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
28	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.50%</u>	<u>0.50%</u>
29	<u>Branford</u>	<u>Suwannee</u>	<u>4.90%</u>	<u>4.78%</u>
30	<u>Live Oak</u>	<u>Suwannee</u>	<u>6.00%</u>	<u>5.88%</u>
31	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.20%</u>	<u>1.20%</u>

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1	<u>Perry</u>	<u>Taylor</u>	<u>5.90%</u>	<u>5.78%</u>
2	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
3	<u>Lake Butler</u>	<u>Union</u>	<u>2.50%</u>	<u>2.38%</u>
4	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>Worthington</u>			
6	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
7	<u>VOLUSIA</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
8	<u>Daytona Beach</u>	<u>Volusia</u>	<u>5.00%</u>	<u>4.88%</u>
9	<u>Daytona Beach</u>			
10	<u>Shores</u>	<u>Volusia</u>	<u>5.50%</u>	<u>5.38%</u>
11	<u>DeBary</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
12	<u>DeLand</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
13	<u>Deltona</u>	<u>Volusia</u>	<u>6.60%</u>	<u>6.48%</u>
14	<u>Edgewater</u>	<u>Volusia</u>	<u>5.20%</u>	<u>5.08%</u>
15	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
16	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.20%</u>	<u>2.08%</u>
17	<u>New Smyrna</u>			
18	<u>Beach</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
19	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.80%</u>	<u>3.68%</u>
20	<u>Orange City</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
21	<u>Ormond Beach</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
22	<u>Pierson</u>	<u>Volusia</u>	<u>1.20%</u>	<u>1.08%</u>
23	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.70%</u>	<u>5.58%</u>
24	<u>Port Orange</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>South Daytona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
26	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.90%</u>	<u>0.90%</u>
27	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
28	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.30%</u>	<u>1.18%</u>
29	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
30	<u>DeFuniak</u>			
31	<u>Springs</u>	<u>Walton</u>	<u>6.00%</u>	<u>5.88%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Freeport</u>	<u>Walton</u>	<u>1.40%</u>	<u>1.28%</u>
2	<u>Paxton</u>	<u>Walton</u>	<u>2.80%</u>	<u>2.68%</u>
3	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.30%</u>	<u>0.30%</u>
4	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
5	<u>Chipley</u>	<u>Washington</u>	<u>5.70%</u>	<u>5.58%</u>
6	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
7	<u>Vernon</u>	<u>Washington</u>	<u>5.80%</u>	<u>5.68%</u>
8	<u>Wausau</u>	<u>Washington</u>	<u>1.90%</u>	<u>1.78%</u>

9
10 The conversion rate displayed in the rows with the name of the
11 county in capitalized letters assigns the conversion rate for
12 the unincorporated area. This paragraph is repealed October
13 1, 2002.

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

23				
24	<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u>	<u>Conversion</u>
25			<u>rates for local</u>	<u>rates for local</u>
26			<u>governments</u>	<u>governments</u>
27			<u>that have NOT</u>	<u>that have</u>
28			<u>chosen to levy</u>	<u>chosen to levy</u>
29			<u>permit fees</u>	<u>permit fees</u>
30				
31	<u>ALACHUA</u>	<u>Alachua</u>	<u>4.70%</u>	<u>4.58%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Alachua</u>	<u>Alachua</u>	<u>3.80%</u>	<u>3.58%</u>
2	<u>Archer</u>	<u>Alachua</u>	<u>3.10%</u>	<u>2.98%</u>
3	<u>Gainesville</u>	<u>Alachua</u>	<u>4.90%</u>	<u>4.78%</u>
4	<u>Hawthorne</u>	<u>Alachua</u>	<u>1.90%</u>	<u>1.78%</u>
5	<u>High Springs</u>	<u>Alachua</u>	<u>2.60%</u>	<u>2.48%</u>
6	<u>LaCrosse</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
7	<u>Micanopy</u>	<u>Alachua</u>	<u>2.50%</u>	<u>2.38%</u>
8	<u>Newberry</u>	<u>Alachua</u>	<u>4.20%</u>	<u>4.08%</u>
9	<u>Waldo</u>	<u>Alachua</u>	<u>1.30%</u>	<u>1.18%</u>
10	<u>BAKER</u>	<u>Baker</u>	<u>0.40%</u>	<u>0.40%</u>
11	<u>Glen Saint</u>			
12	<u>Mary</u>	<u>Baker</u>	<u>5.30%</u>	<u>5.18%</u>
13	<u>Macclenny</u>	<u>Baker</u>	<u>5.90%</u>	<u>5.78%</u>
14	<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
15	<u>Callaway</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
16	<u>Cedar Grove</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
17	<u>Lynn Haven</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
18	<u>Mexico Beach</u>	<u>Bay</u>	<u>3.00%</u>	<u>2.88%</u>
19	<u>Panama City</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
20	<u>Panama City</u>			
21	<u>Beach</u>	<u>Bay</u>	<u>3.50%</u>	<u>3.38%</u>
22	<u>Parker</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
23	<u>Springfield</u>	<u>Bay</u>	<u>4.00%</u>	<u>3.88%</u>
24	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
25	<u>Brooker</u>	<u>Bradford</u>	<u>3.00%</u>	<u>2.88%</u>
26	<u>Hampton</u>	<u>Bradford</u>	<u>2.20%</u>	<u>2.08%</u>
27	<u>Lawtey</u>	<u>Bradford</u>	<u>1.10%</u>	<u>0.98%</u>
28	<u>Starke</u>	<u>Bradford</u>	<u>3.50%</u>	<u>2.88%</u>
29	<u>BREVARD</u>	<u>Brevard</u>	<u>1.30%</u>	<u>1.08%</u>
30	<u>Cape</u>			
31	<u>Canaveral</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Cocoa</u>	<u>Brevard</u>	<u>3.90%</u>	<u>3.78%</u>
2	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.10%</u>	<u>4.98%</u>
3	<u>Indialantic</u>	<u>Brevard</u>	<u>6.20%</u>	<u>6.08%</u>
4	<u>Indian</u>			
5	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.00%</u>	<u>3.88%</u>
6	<u>Malabar</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
7	<u>Melbourne</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
8	<u>Melbourne</u>			
9	<u>Beach</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>Melbourne</u>			
11	<u>Village</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
12	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>
13	<u>Palm Shores</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>Rockledge</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
15	<u>Satellite</u>			
16	<u>Beach</u>	<u>Brevard</u>	<u>1.70%</u>	<u>1.58%</u>
17	<u>Titusville</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
18	<u>West</u>			
19	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>BROWARD</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
21	<u>Coconut Creek</u>	<u>Broward</u>	<u>4.70%</u>	<u>4.58%</u>
22	<u>Cooper City</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
23	<u>Coral Springs</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>Dania</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
25	<u>Davie</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
26	<u>Deerfield</u>			
27	<u>Beach</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
28	<u>Ft.</u>			
29	<u>Lauderdale</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
30	<u>Hallandale</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
31	<u>Hillsboro</u>			

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1	<u>Beach</u>	<u>Broward</u>	<u>1.20%</u>	<u>1.08%</u>
2	<u>Hollywood</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
3	<u>Lauderdale-</u>			
4	<u>by-the-Sea</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
5	<u>Lauderdale</u>			
6	<u>Lakes</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
7	<u>Lauderhill</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
8	<u>Lazy Lake</u>			
9	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
10	<u>Lighthouse</u>			
11	<u>Point</u>	<u>Broward</u>	<u>6.10%</u>	<u>5.98%</u>
12	<u>Margate</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
13	<u>Miramar</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
14	<u>North</u>			
15	<u>Lauderdale</u>	<u>Broward</u>	<u>3.80%</u>	<u>3.68%</u>
16	<u>Oakland Park</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
17	<u>Parkland</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
18	<u>Pembroke Park</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
19	<u>Pembroke</u>			
20	<u>Pines</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
21	<u>Plantation</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
22	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
23	<u>Sea Ranch</u>			
24	<u>Lakes</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
25	<u>Southwest</u>			
26	<u>Ranches</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
27	<u>Sunrise</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
28	<u>Tamarac</u>	<u>Broward</u>	<u>2.30%</u>	<u>1.58%</u>
29	<u>Weston</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
30	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
31	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>

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1	<u>Altha</u>	<u>Calhoun</u>	<u>4.00%</u>	<u>3.88%</u>
2	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.30%</u>	<u>1.18%</u>
3	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>1.80%</u>	<u>1.68%</u>
4	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.00%</u>	<u>4.88%</u>
5	<u>CITRUS</u>	<u>Citrus</u>	<u>2.00%</u>	<u>2.00%</u>
6	<u>Crystal River</u>	<u>Citrus</u>	<u>5.10%</u>	<u>4.98%</u>
7	<u>Inverness</u>	<u>Citrus</u>	<u>5.20%</u>	<u>5.08%</u>
8	<u>CLAY</u>	<u>Clay</u>	<u>5.80%</u>	<u>5.68%</u>
9	<u>Green Cove</u>			
10	<u>Springs</u>	<u>Clay</u>	<u>3.70%</u>	<u>3.58%</u>
11	<u>Keystone</u>			
12	<u>Heights</u>	<u>Clay</u>	<u>2.10%</u>	<u>1.98%</u>
13	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
14	<u>Penney Farms</u>	<u>Clay</u>	<u>1.90%</u>	<u>1.78%</u>
15	<u>COLLIER</u>	<u>Collier</u>	<u>2.10%</u>	<u>2.10%</u>
16	<u>Everglades</u>	<u>Collier</u>	<u>3.90%</u>	<u>3.58%</u>
17	<u>Marco Island</u>	<u>Collier</u>	<u>2.30%</u>	<u>1.78%</u>
18	<u>Naples</u>	<u>Collier</u>	<u>3.30%</u>	<u>3.18%</u>
19	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.30%</u>	<u>1.30%</u>
20	<u>Ft. White</u>	<u>Columbia</u>	<u>0.60%</u>	<u>0.48%</u>
21	<u>Lake City</u>	<u>Columbia</u>	<u>4.40%</u>	<u>4.28%</u>
22	<u>DESOTO</u>	<u>Desoto</u>	<u>2.10%</u>	<u>2.10%</u>
23	<u>Arcadia</u>	<u>Desoto</u>	<u>3.70%</u>	<u>3.58%</u>
24	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
25	<u>Cross City</u>	<u>Dixie</u>	<u>2.50%</u>	<u>2.38%</u>
26	<u>Horseshoe</u>			
27	<u>Beach</u>	<u>Dixie</u>	<u>6.20%</u>	<u>6.08%</u>
28	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.50%</u>	<u>4.38%</u>
29	<u>Atlantic</u>			
30	<u>Beach</u>	<u>Duval</u>	<u>5.90%</u>	<u>5.78%</u>
31	<u>Baldwin</u>	<u>Duval</u>	<u>6.10%</u>	<u>5.98%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Jacksonville</u>			
2	<u>Beach</u>	<u>Duval</u>	<u>4.60%</u>	<u>4.38%</u>
3	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.00%</u>	<u>3.88%</u>
4	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.60%</u>	<u>1.60%</u>
5	<u>Century</u>	<u>Escambia</u>	<u>2.10%</u>	<u>1.98%</u>
6	<u>Pensacola</u>	<u>Escambia</u>	<u>5.10%</u>	<u>4.88%</u>
7	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.60%</u>	<u>0.60%</u>
8	<u>Beverly Beach</u>	<u>Flagler</u>	<u>1.80%</u>	<u>1.68%</u>
9	<u>Bunnell</u>	<u>Flagler</u>	<u>2.50%</u>	<u>2.38%</u>
10	<u>Flagler</u>	<u>Flagler &</u>		
11	<u>Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
12	<u>Marineland</u>	<u>Flagler &</u>		
13		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
14	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.30%</u>	<u>1.18%</u>
15	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
16	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.60%</u>	<u>3.48%</u>
17	<u>Carrabelle</u>	<u>Franklin</u>	<u>5.70%</u>	<u>5.58%</u>
18	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.20%</u>	<u>0.20%</u>
19	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.00%</u>	<u>0.88%</u>
20	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
21	<u>Gretna</u>	<u>Gadsden</u>	<u>3.90%</u>	<u>3.78%</u>
22	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
23	<u>Midway</u>	<u>Gadsden</u>	<u>3.70%</u>	<u>3.58%</u>
24	<u>Quincy</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
25	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>Bell</u>	<u>Gilchrist</u>	<u>4.50%</u>	<u>4.38%</u>
27	<u>Fanning</u>	<u>Gilchrist &</u>		
28	<u>Springs</u>	<u>Levy</u>	<u>5.50%</u>	<u>5.38%</u>
29	<u>Trenton</u>	<u>Gilchrist</u>	<u>3.90%</u>	<u>3.78%</u>
30	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
31	<u>Moore Haven</u>	<u>Glades</u>	<u>1.20%</u>	<u>1.08%</u>

Amendment No. 01 (for drafter's use only)

1	<u>GULF</u>	<u>Gulf</u>	<u>0.30%</u>	<u>0.30%</u>
2	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
3	<u>Wawahitchka</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
4	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
5	<u>Jasper</u>	<u>Hamilton</u>	<u>4.80%</u>	<u>4.58%</u>
6	<u>Jennings</u>	<u>Hamilton</u>	<u>1.50%</u>	<u>1.38%</u>
7	<u>White Springs</u>	<u>Hamilton</u>	<u>5.00%</u>	<u>4.88%</u>
8	<u>HARDEE</u>	<u>Hardee</u>	<u>1.10%</u>	<u>1.10%</u>
9	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.20%</u>	<u>3.08%</u>
10	<u>Wauchula</u>	<u>Hardee</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.20%</u>	<u>2.08%</u>
12	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
13	<u>Clewiston</u>	<u>Hendry</u>	<u>3.20%</u>	<u>3.08%</u>
14	<u>La Belle</u>	<u>Hendry</u>	<u>4.10%</u>	<u>3.98%</u>
15	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.40%</u>	<u>1.40%</u>
16	<u>Brooksville</u>	<u>Hernando</u>	<u>0.90%</u>	<u>0.78%</u>
17	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
18	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.10%</u>	<u>1.10%</u>
19	<u>Avon Park</u>	<u>Highlands</u>	<u>4.40%</u>	<u>4.28%</u>
20	<u>Lake Placid</u>	<u>Highlands</u>	<u>0.90%</u>	<u>0.78%</u>
21	<u>Sebring</u>	<u>Highlands</u>	<u>1.10%</u>	<u>0.78%</u>
22	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.10%</u>	<u>1.98%</u>
23	<u>Plant City</u>	<u>Hillsborough</u>	<u>5.60%</u>	<u>5.48%</u>
24	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.00%</u>	<u>4.88%</u>
25	<u>Temple</u>			
26	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.40%</u>	<u>5.28%</u>
27	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
28	<u>Bonifay</u>	<u>Holmes</u>	<u>5.70%</u>	<u>5.58%</u>
29	<u>Esto</u>	<u>Holmes</u>	<u>0.80%</u>	<u>0.68%</u>
30	<u>Noma</u>	<u>Holmes</u>	<u>0.10%</u>	<u>0.00%</u>
31	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.70%</u>	<u>2.58%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Westville</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
2	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.40%</u>	<u>1.40%</u>
3	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.10%</u>	<u>3.98%</u>
4	<u>Indian River</u>			
5	<u>Shores</u>	<u>Indian River</u>	<u>2.80%</u>	<u>2.68%</u>
6	<u>Orchid</u>	<u>Indian River</u>	<u>2.10%</u>	<u>1.98%</u>
7	<u>Sebastian</u>	<u>Indian River</u>	<u>3.30%</u>	<u>3.18%</u>
8	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.00%</u>	<u>4.88%</u>
9	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
10	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
11	<u>Bascom</u>	<u>Jackson</u>	<u>1.20%</u>	<u>1.08%</u>
12	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
13	<u>Cottdendale</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
14	<u>Graceville</u>	<u>Jackson</u>	<u>4.40%</u>	<u>4.28%</u>
15	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
16	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
17	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
18	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
19	<u>Marianna</u>	<u>Jackson</u>	<u>4.00%</u>	<u>3.88%</u>
20	<u>Sneads</u>	<u>Jackson</u>	<u>3.30%</u>	<u>3.18%</u>
21	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>0.90%</u>	<u>0.90%</u>
22	<u>Monticello</u>	<u>Jefferson</u>	<u>4.50%</u>	<u>4.38%</u>
23	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>Mayo</u>	<u>Lafayette</u>	<u>2.00%</u>	<u>1.88%</u>
25	<u>LAKE</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.70%</u>
26	<u>Astatula</u>	<u>Lake</u>	<u>4.40%</u>	<u>4.28%</u>
27	<u>Clermont</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
28	<u>Eustis</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
29	<u>Fruitland</u>			
30	<u>Park</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
31	<u>Groveland</u>	<u>Lake</u>	<u>4.90%</u>	<u>4.78%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Howey-in-the-</u>			
2	<u>Hills</u>	<u>Lake</u>	<u>3.30%</u>	<u>3.18%</u>
3	<u>Lady Lake</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
4	<u>Leesburg</u>	<u>Lake</u>	<u>1.30%</u>	<u>1.18%</u>
5	<u>Mascotte</u>	<u>Lake</u>	<u>3.90%</u>	<u>3.78%</u>
6	<u>Minneola</u>	<u>Lake</u>	<u>3.20%</u>	<u>3.08%</u>
7	<u>Montverde</u>	<u>Lake</u>	<u>1.80%</u>	<u>1.68%</u>
8	<u>Mount Dora</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.18%</u>
9	<u>Tavares</u>	<u>Lake</u>	<u>5.20%</u>	<u>5.08%</u>
10	<u>Umatilla</u>	<u>Lake</u>	<u>3.10%</u>	<u>2.98%</u>
11	<u>LEE</u>	<u>Lee</u>	<u>2.00%</u>	<u>1.88%</u>
12	<u>Bonita</u>			
13	<u>Springs</u>	<u>Lee</u>	<u>1.70%</u>	<u>1.58%</u>
14	<u>Cape Coral</u>	<u>Lee</u>	<u>1.50%</u>	<u>1.38%</u>
15	<u>Ft. Myers</u>	<u>Lee</u>	<u>4.70%</u>	<u>4.58%</u>
16	<u>Ft. Myers</u>			
17	<u>Beach</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
18	<u>Sanibel</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
19	<u>LEON</u>	<u>Leon</u>	<u>1.00%</u>	<u>1.00%</u>
20	<u>Tallahassee</u>	<u>Leon</u>	<u>4.40%</u>	<u>4.28%</u>
21	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>Bronson</u>	<u>Levy</u>	<u>2.50%</u>	<u>2.38%</u>
23	<u>Cedar Key</u>	<u>Levy</u>	<u>2.10%</u>	<u>1.98%</u>
24	<u>Chiefland</u>	<u>Levy</u>	<u>2.70%</u>	<u>2.58%</u>
25	<u>Inglis</u>	<u>Levy</u>	<u>3.50%</u>	<u>3.38%</u>
26	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
27	<u>Williston</u>	<u>Levy</u>	<u>1.60%</u>	<u>1.48%</u>
28	<u>Yankeetown</u>	<u>Levy</u>	<u>5.60%</u>	<u>5.48%</u>
29	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
30	<u>Bristol</u>	<u>Liberty</u>	<u>2.90%</u>	<u>2.78%</u>
31	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>

HOUSE AMENDMENT
Bill No. CS/HB 1889

Amendment No. 01 (for drafter's use only)

1	<u>Greenville</u>	<u>Madison</u>	<u>2.10%</u>	<u>1.98%</u>
2	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
3	<u>Madison</u>	<u>Madison</u>	<u>4.90%</u>	<u>4.48%</u>
4	<u>MANATEE</u>	<u>Manatee</u>	<u>0.70%</u>	<u>0.70%</u>
5	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.40%</u>	<u>1.28%</u>
6	<u>Bradenton</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
7	<u>Bradenton</u>			
8	<u>Beach</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
9	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.50%</u>	<u>3.38%</u>
10	<u>Palmetto</u>	<u>Manatee</u>	<u>5.30%</u>	<u>5.18%</u>
11	<u>Longboat Key</u>	<u>Manatee &</u>		
12		<u>Sarasota</u>	<u>3.20%</u>	<u>3.08%</u>
13	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
14	<u>Bellview</u>	<u>Marion</u>	<u>0.90%</u>	<u>0.78%</u>
15	<u>Dunnellon</u>	<u>Marion</u>	<u>4.50%</u>	<u>4.38%</u>
16	<u>McIntosh</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
17	<u>Ocala</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
18	<u>Reddick</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
19	<u>MARTIN</u>	<u>Martin</u>	<u>1.30%</u>	<u>1.30%</u>
20	<u>Jupiter</u>			
21	<u>Island</u>	<u>Martin</u>	<u>0.60%</u>	<u>0.48%</u>
22	<u>Ocean Breeze</u>			
23	<u>Park</u>	<u>Martin</u>	<u>2.20%</u>	<u>2.08%</u>
24	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.30%</u>	<u>2.18%</u>
25	<u>Stuart</u>	<u>Martin</u>	<u>4.80%</u>	<u>4.68%</u>
26	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.48%</u>
27	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
28	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78</u>
29	<u>Bay Harbor</u>			
30	<u>Islands</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
31	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.10%</u>	<u>3.98%</u>
2	<u>El Portal</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
3	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
4	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.00%</u>	<u>1.88%</u>
5	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
6	<u>Hialeah</u>			
7	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
8	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
9	<u>Indian Creek</u>			
10	<u>Village</u>	<u>Miami-Dade</u>	<u>0.70%</u>	<u>0.58%</u>
11	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
12	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
13	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
14	<u>Miami</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
15	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
16	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
17	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.00%</u>	<u>2.88%</u>
18	<u>North Bay</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78%</u>
19	<u>North Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
20	<u>North Miami</u>			
21	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
22	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>3.70%</u>	<u>3.58%</u>
23	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
24	<u>South Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
25	<u>Sunny Isles</u>			
26	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
27	<u>Surfside</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
28	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
29	<u>Virginia</u>			
30	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
31	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>

HOUSE AMENDMENT
Bill No. CS/HB 1889

Amendment No. 01 (for drafter's use only)

1	<u>MONROE</u>	<u>Monroe</u>	<u>1.40%</u>	<u>1.40%</u>
2	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
3	<u>Key Colony</u>			
4	<u>Beach</u>	<u>Monroe</u>	<u>2.40%</u>	<u>2.28%</u>
5	<u>Key West</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.38%</u>
6	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
7	<u>Marathon</u>	<u>Monroe</u>	<u>1.90%</u>	<u>1.58%</u>
8	<u>NASSAU</u>	<u>Nassau</u>	<u>0.70%</u>	<u>0.70%</u>
9	<u>Callahan</u>	<u>Nassau</u>	<u>4.50%</u>	<u>4.38%</u>
10	<u>Fernandina</u>			
11	<u>Beach</u>	<u>Nassau</u>	<u>5.00%</u>	<u>4.88%</u>
12	<u>Hilliard</u>	<u>Nassau</u>	<u>3.20%</u>	<u>3.08%</u>
13	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.60%</u>	<u>0.60%</u>
14	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
15	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.50%</u>	<u>3.38%</u>
16	<u>Destin</u>	<u>Okaloosa</u>	<u>1.90%</u>	<u>1.78%</u>
17	<u>Ft. Walton</u>			
18	<u>Beach</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
19	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>2.80%</u>	<u>2.68%</u>
20	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>4.90%</u>	<u>4.78%</u>
21	<u>Niceville</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
22	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
23	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.80%</u>	<u>3.68%</u>
24	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.80%</u>	<u>0.80%</u>
25	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.50%</u>	<u>4.38%</u>
26	<u>ORANGE</u>	<u>Orange</u>	<u>4.80%</u>	<u>4.58%</u>
27	<u>Apopka</u>	<u>Orange</u>	<u>6.00%</u>	<u>5.88%</u>
28	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
29	<u>Belle Isle</u>	<u>Orange</u>	<u>1.60%</u>	<u>1.48%</u>
30	<u>Eatonville</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
31	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Lake Buena</u>			
2	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>Maitland</u>	<u>Orange</u>	<u>5.10%</u>	<u>4.98%</u>
4	<u>Oakland</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.78%</u>
5	<u>Ocoee</u>	<u>Orange</u>	<u>4.60%</u>	<u>4.28%</u>
6	<u>Orlando</u>	<u>Orange</u>	<u>4.10%</u>	<u>3.88%</u>
7	<u>Windermere</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
8	<u>Winter Garden</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
9	<u>Winter Park</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.48%</u>
10	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.50%</u>	<u>4.38%</u>
12	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.10%</u>	<u>4.98%</u>
13	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
14	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
15	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
16	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.08%</u>
17	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
18	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.00%</u>	<u>0.28%</u>
19	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.20%</u>	<u>2.08%</u>
20	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
21	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
22	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
23	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
24	<u>Greenacres</u>			
25	<u>City</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
26	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
27	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.40%</u>	<u>1.18%</u>
28	<u>Highland</u>			
29	<u>Beach</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
30	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
31	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
2	<u>Jupiter Inlet</u>			
3	<u>Colony</u>	<u>Palm Beach</u>	<u>1.90%</u>	<u>1.78%</u>
4	<u>Lake Clarke</u>			
5	<u>Shores</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
6	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
7	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
8	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
9	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
10	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
11	<u>North Palm</u>			
12	<u>Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.88%</u>
13	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
14	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.20%</u>	<u>4.08%</u>
15	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
16	<u>Palm Beach</u>			
17	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
18	<u>Palm Beach</u>			
19	<u>Shores</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
21	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
22	<u>Royal Palm</u>			
23	<u>Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
24	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>South Palm</u>			
26	<u>Beach</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
27	<u>Tequesta</u>			
28	<u>Village</u>	<u>Palm Beach</u>	<u>4.10%</u>	<u>3.98%</u>
29	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
30	<u>West Palm</u>			
31	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>

Amendment No. 01 (for drafter's use only)

1	<u>PASCO</u>	<u>Pasco</u>	<u>1.50%</u>	<u>1.50%</u>
2	<u>Dade City</u>	<u>Pasco</u>	<u>4.90%</u>	<u>4.78%</u>
3	<u>New Port</u>			
4	<u>Richey</u>	<u>Pasco</u>	<u>5.50%</u>	<u>5.38%</u>
5	<u>Port Richey</u>	<u>Pasco</u>	<u>0.90%</u>	<u>0.78%</u>
6	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
7	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
8	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.40%</u>	<u>5.28%</u>
9	<u>PINELLAS</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
10	<u>Belleair</u>	<u>Pinellas</u>	<u>1.60%</u>	<u>1.48%</u>
11	<u>Belleair</u>			
12	<u>Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
13	<u>Belleair</u>			
14	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
15	<u>Belleair</u>			
16	<u>Shore</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
17	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.00%</u>	<u>4.88%</u>
18	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.20%</u>	<u>5.08%</u>
19	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
20	<u>Indian Rocks</u>			
21	<u>Beach</u>	<u>Pinellas</u>	<u>2.30%</u>	<u>2.18%</u>
22	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
23	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.30%</u>	<u>1.18%</u>
24	<u>Largo</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
25	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
26	<u>North</u>			
27	<u>Redington</u>			
28	<u>Beach</u>	<u>Pinellas</u>	<u>1.70%</u>	<u>1.58%</u>
29	<u>Oldsmar</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
30	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
31	<u>Redington</u>			

Amendment No. 01 (for drafter's use only)

1	<u>Beach</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
2	<u>Redington</u>			
3	<u>Shores</u>	<u>Pinellas</u>	<u>1.10%</u>	<u>0.98%</u>
4	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.40%</u>	<u>5.88%</u>
5	<u>St. Pete</u>			
6	<u>Beach</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
7	<u>St.</u>			
8	<u>Petersburg</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
9	<u>Seminole</u>	<u>Pinellas</u>	<u>5.10%</u>	<u>4.98%</u>
10	<u>South</u>			
11	<u>Pasadena</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
12	<u>Tarpon</u>			
13	<u>Springs</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
14	<u>Treasure</u>			
15	<u>Island</u>	<u>Pinellas</u>	<u>2.20%</u>	<u>2.08%</u>
16	<u>POLK</u>	<u>Polk</u>	<u>2.70%</u>	<u>2.58%</u>
17	<u>Auburndale</u>	<u>Polk</u>	<u>4.30%</u>	<u>4.18%</u>
18	<u>Bartow</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.28%</u>
19	<u>Davenport</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
20	<u>Dundee</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
21	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.30%</u>	<u>5.18%</u>
22	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.20%</u>	<u>4.58%</u>
23	<u>Frostproof</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
24	<u>Haines City</u>	<u>Polk</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>Hillcrest</u>			
27	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
28	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.50%</u>	<u>4.38%</u>
29	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.60%</u>	<u>3.48%</u>
30	<u>Lake Wales</u>	<u>Polk</u>	<u>4.40%</u>	<u>4.28%</u>
31	<u>Lakeland</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>

Amendment No. 01 (for drafter's use only)

1	<u>Mulberry</u>	<u>Polk</u>	<u>3.10%</u>	<u>2.98%</u>
2	<u>Polk City</u>	<u>Polk</u>	<u>2.80%</u>	<u>2.68%</u>
3	<u>Winter Haven</u>	<u>Polk</u>	<u>6.20%</u>	<u>6.08%</u>
4	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.20%</u>	<u>1.20%</u>
5	<u>Crescent City</u>	<u>Putnam</u>	<u>4.30%</u>	<u>4.18%</u>
6	<u>Interlachen</u>	<u>Putnam</u>	<u>1.60%</u>	<u>1.48%</u>
7	<u>Palatka</u>	<u>Putnam</u>	<u>5.00%</u>	<u>4.88%</u>
8	<u>Pomona Park</u>	<u>Putnam</u>	<u>2.90%</u>	<u>2.78%</u>
9	<u>Welaka</u>	<u>Putnam</u>	<u>2.50%</u>	<u>2.38%</u>
10	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.50%</u>	<u>1.50%</u>
11	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
12	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.30%</u>	<u>1.18%</u>
13	<u>Milton</u>	<u>Santa Rosa</u>	<u>5.70%</u>	<u>5.58%</u>
14	<u>SARASOTA</u>	<u>Sarasota</u>	<u>4.70%</u>	<u>4.58%</u>
15	<u>North Port</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
16	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.20%</u>	<u>5.08%</u>
17	<u>Venice</u>	<u>Sarasota</u>	<u>5.00%</u>	<u>4.88%</u>
18	<u>SEMINOLE</u>	<u>Seminole</u>	<u>2.90%</u>	<u>2.68%</u>
19	<u>Altamonte</u>			
20	<u>Springs</u>	<u>Seminole</u>	<u>4.80%</u>	<u>4.68%</u>
21	<u>Casselberry</u>	<u>Seminole</u>	<u>5.30%</u>	<u>5.18%</u>
22	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.10%</u>	<u>3.98%</u>
23	<u>Longwood</u>	<u>Seminole</u>	<u>5.40%</u>	<u>5.28%</u>
24	<u>Oviedo</u>	<u>Seminole</u>	<u>4.30%</u>	<u>4.18%</u>
25	<u>Sanford</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
26	<u>Winter</u>			
27	<u>Springs</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
28	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.20%</u>	<u>1.20%</u>
29	<u>Hastings</u>	<u>St. Johns</u>	<u>1.50%</u>	<u>1.38%</u>
30	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
31	<u>St. Augustine</u>			

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Amendment No. 01 (for drafter's use only)

1	<u>Beach</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
2	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
3	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.50%</u>	<u>4.38%</u>
4	<u>Port St.</u>			
5	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.50%</u>	<u>1.38%</u>
6	<u>St. Lucie</u>			
7	<u>Village</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
8	<u>SUMTER</u>	<u>Sumter</u>	<u>0.70%</u>	<u>0.70%</u>
9	<u>Bushnell</u>	<u>Sumter</u>	<u>5.00%</u>	<u>4.88%</u>
10	<u>Center Hill</u>	<u>Sumter</u>	<u>4.30%</u>	<u>4.18%</u>
11	<u>Coleman</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
12	<u>Webster</u>	<u>Sumter</u>	<u>3.10%</u>	<u>2.98%</u>
13	<u>Wildwood</u>	<u>Sumter</u>	<u>3.60%</u>	<u>3.48%</u>
14	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.40%</u>	<u>0.40%</u>
15	<u>Branford</u>	<u>Suwannee</u>	<u>4.60%</u>	<u>4.48%</u>
16	<u>Live Oak</u>	<u>Suwannee</u>	<u>5.60%</u>	<u>5.48%</u>
17	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.10%</u>	<u>1.10%</u>
18	<u>Perry</u>	<u>Taylor</u>	<u>5.50%</u>	<u>5.38%</u>
19	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
20	<u>Lake Butler</u>	<u>Union</u>	<u>2.30%</u>	<u>2.18%</u>
21	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>Worthington</u>			
23	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>VOLUSIA</u>	<u>Volusia</u>	<u>3.90%</u>	<u>3.78%</u>
25	<u>Daytona Beach</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
26	<u>Daytona Beach</u>			
27	<u>Shores</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
28	<u>DeBary</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
29	<u>DeLand</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
30	<u>Deltona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
31	<u>Edgewater</u>	<u>Volusia</u>	<u>4.80%</u>	<u>4.68%</u>

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1	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
2	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.00%</u>	<u>1.88%</u>
3	<u>New Smyrna</u>			
4	<u>Beach</u>	<u>Volusia</u>	<u>4.00%</u>	<u>3.88%</u>
5	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.50%</u>	<u>3.38%</u>
6	<u>Orange City</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
7	<u>Ormond Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
8	<u>Pierson</u>	<u>Volusia</u>	<u>1.10%</u>	<u>0.98%</u>
9	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
10	<u>Port Orange</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
11	<u>South Daytona</u>	<u>Volusia</u>	<u>5.60%</u>	<u>5.48%</u>
12	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.80%</u>	<u>0.80%</u>
13	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
14	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.20%</u>	<u>1.08%</u>
15	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
16	<u>DeFuniak</u>			
17	<u>Springs</u>	<u>Walton</u>	<u>4.70%</u>	<u>4.58%</u>
18	<u>Freeport</u>	<u>Walton</u>	<u>1.30%</u>	<u>1.18%</u>
19	<u>Paxton</u>	<u>Walton</u>	<u>2.60%</u>	<u>2.48%</u>
20	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.20%</u>	<u>0.20%</u>
21	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
22	<u>Chipley</u>	<u>Washington</u>	<u>5.30%</u>	<u>5.18%</u>
23	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
24	<u>Vernon</u>	<u>Washington</u>	<u>5.40%</u>	<u>5.28%</u>
25	<u>Wausau</u>	<u>Washington</u>	<u>1.70%</u>	<u>1.58%</u>

26

27

28 The conversion rate displayed in the rows with the name of the
29 county in capitalized letters assigns the conversion rate for
30 the unincorporated area.

31 (c) Notwithstanding the rates provided by paragraph

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1 (b), the following local communications services tax
 2 conversion rates shall take effect upon the expiration of
 3 existing franchise agreements which provide for fees in excess
 4 of those authorized by s. 337.401. The conversion rates for
 5 local governments that have not chosen to levy permit fees do
 6 not include the add-ons of up to 0.12 percent for
 7 municipalities and charter counties or of up to 0.24 percent
 8 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>Indialantic</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>

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1	<u>Palatka</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>	<u>September</u>
2					<u>1, 2003</u>
3					

4 ~~(a) On or before December 31, 2000, the Revenue~~
5 ~~Estimating Conference shall compute for each municipality and~~
6 ~~county the rate of local communications services tax which~~
7 ~~would be required to be levied under s. 202.19(1) in order for~~
8 ~~such local taxing jurisdiction to raise in calendar year 1999,~~
9 ~~through the imposition of a local communications services tax,~~
10 ~~revenues equal to the sum of:~~

11 ~~1. The amount of revenues estimated to have been~~
12 ~~received in calendar year 1999 based on the revenues that were~~
13 ~~actually received from the replaced revenue sources in the~~
14 ~~fiscal year ending September 30, 1999, adjusted to reflect the~~
15 ~~growth reasonably estimated to have occurred in the final~~
16 ~~quarter of calendar year 1999; and~~

17 ~~2. An amount representing the revenues the~~
18 ~~jurisdiction would have received from the replaced revenue~~
19 ~~sources during the month immediately preceding the month in~~
20 ~~which local taxing jurisdictions receive their first~~
21 ~~distributions of revenues under this chapter.~~

22
23 ~~In computing the amounts in subparagraphs 1. and 2., the~~
24 ~~Revenue Estimating Conference shall consider, to the maximum~~
25 ~~extent practicable, changes in local replaced revenues, other~~
26 ~~than changes due to normal growth, and shall adjust the~~
27 ~~amounts in subparagraphs 1. and 2. accordingly.~~

28 ~~(b) The rates computed by the Revenue Estimating~~
29 ~~Conference shall be presented to the Legislature for review~~
30 ~~and approval during the 2001 Regular Session. The rates~~
31 ~~approved by the Legislature under this subsection shall be~~

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1 ~~effective in the respective local taxing jurisdictions on~~
2 ~~October 1, 2001, without any action being taken by the~~
3 ~~governing authority or voters of such local taxing~~
4 ~~jurisdictions. The rate computed and approved pursuant to this~~
5 ~~subsection shall be reduced on October 1, 2002, by that~~
6 ~~portion of the rate which was necessary to recoup the 1 month~~
7 ~~of foregone revenues addressed in subparagraph (a)2.~~

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

26 2. If complete data are not available at the time of
27 determining whether the revenues received by a local
28 government from the local communications services tax imposed
29 under subsection (1) are less than the revenues received from
30 the replaced revenue sources for the corresponding 2000-2001
31 period, as set forth in subparagraph 1., the local government

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1 shall use the best data available for the corresponding
2 2000-2001 period in making such determination.

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

20 4. If, for the period October 1, 2001 through
21 September 30, 2002, the revenues received by a local
22 government from the local communications services tax
23 conversion rate established under subsection (1), adjusted
24 upward for the difference in rates between paragraphs (1)(a)
25 and (b) or any other rate adjustments or base changes, are
26 above the threshold of 10 percent more than the revenues
27 received from the replaced revenue sources for the
28 corresponding 2000-2001 period plus reasonably anticipated
29 growth in such revenues over the preceding 1-year period,
30 based on the average growth of such revenues over the
31 immediately preceding 5 year period, the governing authority

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1 must adjust the rate of the local communications services tax
2 to the extent necessary to reduce revenues to the threshold by
3 emergency ordinance or resolution within the time frames
4 established in subparagraph 3. The foregoing rate adjustment
5 requirement shall not apply to local government that adopts a
6 local communications services tax rate by resolution or
7 ordinance. If complete data are not available at the time of
8 determining whether the revenues exceed the threshold, the
9 local government shall use the best data available for the
10 corresponding 2000-2001 period in making such determination.
11 This subparagraph shall not be construed as establishing a
12 right of action for any person to enforce this provision or
13 challenge a local government's implementation of this
14 subparagraph.

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

20 ~~1. A single maximum rate shall apply to all~~
21 ~~municipalities and charter counties, and another single~~
22 ~~maximum rate shall apply to all other counties.~~

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

30 ~~(b) The rates computed by the Revenue Estimating~~
31 ~~Conference shall be presented to the Legislature for review~~

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1 ~~and approval during the 2001 Regular Session. The rates~~
2 ~~approved by the Legislature pursuant to this subsection shall~~
3 ~~be the maximum rates for purposes of s. 202.19(1).~~

4 ~~(3)(a) Each person who provides communications~~
5 ~~services shall include as part of the August 2000 return due~~
6 ~~pursuant to chapter 212 on or before September 20, 2000, the~~
7 ~~information set forth in this paragraph, in a format~~
8 ~~prescribed by the department. Returns shall contain data for~~
9 ~~calendar year 1999 that may include, but are not limited to,~~
10 ~~remittances of replaced revenue sources for each local taxing~~
11 ~~jurisdiction and an estimate of the revenue from~~
12 ~~communications services that will be taxable pursuant to this~~
13 ~~chapter for each local taxing jurisdiction. Such data may also~~
14 ~~include, on an aggregated statewide basis, each person's~~
15 ~~statewide sales taxable under chapter 203, taxable sales under~~
16 ~~s. 212.05(1)(e), and estimates for sales exempt under s.~~
17 ~~212.08(7)(j) and exempt sales to governmental and other exempt~~
18 ~~entities under chapter 212.~~

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

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

- 29 ~~1. The rate of the levy for calendar year 1999.~~
30 ~~2. The amount of revenues received during fiscal year~~
31 ~~1998-1999 and, if known, the 1999 calendar year.~~

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1 ~~3. A description of the revenue base or taxable~~
2 ~~services.~~

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

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

10 ~~(d) The department shall provide technical assistance~~
11 ~~to the Revenue Estimating Conference and compile and analyze~~
12 ~~the information submitted pursuant to this subsection in the~~
13 ~~manner requested by the Revenue Estimating Conference.~~

14 ~~(b)(4)~~ Except as otherwise provided in this
15 subsection, "replaced revenue sources," as used in this
16 section, means the following taxes, charges, fees, or other
17 impositions to the extent that the respective local taxing
18 jurisdictions were authorized to impose them prior to July 1,
19 2000.

20 ~~1.(a)~~ With respect to municipalities and charter
21 counties and the taxes authorized by s. 202.19(1):

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

24 ~~b.2.~~ Franchise fees on cable service providers as
25 authorized by 47 U.S.C. s. 542.

26 ~~c.3.~~ The public service tax on prepaid calling
27 arrangements.

28 ~~d.4.~~ Franchise fees on dealers of communications
29 services which use the public roads or rights-of-way, up to
30 the limit set forth in s. 337.401. For purposes of calculating
31 rates under this section, it is the legislative intent that

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1 charter counties be treated as having had the same authority
2 as municipalities to impose franchise fees on recurring local
3 telecommunication service revenues prior to July 1, 2000.
4 However, the Legislature recognizes that the authority of
5 charter counties to impose such fees is in dispute, and the
6 treatment provided in this section is not an expression of
7 legislative intent that charter counties actually do or do not
8 possess such authority.

9 ~~e.5.~~ Actual permit fees relating to placing or
10 maintaining facilities in or on public roads or rights-of-way,
11 collected from providers of long-distance, cable, and mobile
12 communications services for the fiscal year ending September
13 30, 1999; however, if a municipality or charter county elects
14 the option to charge permit fees pursuant to s.
15 337.401(3)(c)1.a., such fees shall not be included as a
16 replaced revenue source.

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

20 ~~(3)(5)~~ For any county or school board that levies a
21 discretionary surtax under s. 212.055, the rate of such tax on
22 communications services as authorized by s. 202.19(5) shall be
23 as follows:

<u>County</u>	<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>
31 <u>Alachua</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>

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

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Bill No. CS/HB 1889

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1	<u>Jefferson</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
2	<u>Lafayette</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
3	<u>Lake</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
4	<u>Lee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
5	<u>Leon</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
6	<u>Levy</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
7	<u>Liberty</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
8	<u>Madison</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
9	<u>Manatee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
10	<u>Marion</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
11	<u>Martin</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
12	<u>Monroe</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
13	<u>Nassau</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
14	<u>Okaloosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
15	<u>Okeechobee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
16	<u>Orange</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
17	<u>Osceola</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
18	<u>Palm Beach</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
19	<u>Pasco</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
20	<u>Pinellas</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
21	<u>Polk</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
22	<u>Putnam</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
23	<u>St. Johns</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
24	<u>St. Lucie</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
25	<u>Santa Rosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
26	<u>Sarasota</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
27	<u>Seminole</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
28	<u>Sumter</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
29	<u>Suwannee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
30	<u>Taylor</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
31	<u>Union</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>

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1	<u>Volusia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
2	<u>Wakulla</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
3	<u>Walton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
4	<u>Washington</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>

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

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1 ~~review and approval during the 2001 Regular Session.~~
2 ~~(6) For purposes of calculating the appropriate value~~
3 ~~of the replaced revenue under subparagraph (4)(a)2. and~~
4 ~~paragraph (4)(b), and in conjunction with the study required~~
5 ~~by this act, the Revenue Estimating Conference may include in~~
6 ~~its computation any adjustment necessary to include the value~~
7 ~~of any in-kind requirements, institutional networks, and~~
8 ~~contributions for, or in support of, the use or construction~~
9 ~~of public, educational, or governmental access facilities~~
10 ~~allowed under federal law.~~
11 ~~(7)(a) The provisions of this subsection shall apply~~
12 ~~only with respect to the initial tax rate of a local taxing~~
13 ~~jurisdiction which on October 1, 2001, is entitled to receive~~
14 ~~from any dealer of communications services fees in excess of~~
15 ~~the applicable limitation set forth in s. 337.401, as such~~
16 ~~section existed prior to the effective date of this section,~~
17 ~~pursuant to an agreement with such dealer of communications~~
18 ~~services in effect on such date.~~
19 ~~(b) Immediately upon the expiration of an agreement~~
20 ~~described in paragraph (a), the rate determined under~~
21 ~~subsection (1), as it applies to such local taxing~~
22 ~~jurisdiction, shall automatically be reduced by the portion of~~
23 ~~such rate representing the difference between the fees~~
24 ~~actually received by the taxing jurisdiction pursuant to the~~
25 ~~agreement described in paragraph (a) for the fiscal year~~
26 ~~ending September 30, 1999, and the fees that such jurisdiction~~
27 ~~would have received for such period under the applicable~~
28 ~~limitation set forth in s. 337.401, as such section existed~~
29 ~~prior to the effective date of this section.~~
30 Section 13. (1) Notwithstanding any provision of
31 chapter 202, Florida Statutes, to the contrary, any

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1 municipality or county that has a local communications
2 services tax conversion rate established under s. 202.20,
3 Florida Statutes, which is less than the maximum rate
4 established under s. 202.19, Florida Statutes, may by
5 resolution or ordinance increase its rate up to the maximum
6 rate established under s. 202.19, Florida Statutes, with such
7 increased rate to be effective October 1, 2001. For purposes
8 of this section, during the period beginning on October 1,
9 2001, and ending September 30, 2002, the maximum rate
10 established under s. 202.19, Florida Statutes, shall be deemed
11 to be the sum of such maximum rate plus the difference between
12 the conversion rates set forth in paragraphs (a) and (b) of s.
13 202.20(1), Florida Statutes. The municipality or county shall
14 notify the department of such increased rate by certified mail
15 postmarked on or before July 16, 2001.

16 (2) This section shall take effect upon this act
17 becoming a law.

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

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

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

24 Section 15. Paragraph (c) of subsection (1), paragraph
25 (b) of subsection (2), and paragraphs (b) and (c) of
26 subsection (3) of section 202.22, Florida Statutes, are
27 amended, paragraph (g) is added to subsection (3), and
28 paragraph (b) of subsection (4) and paragraph (b) of
29 subsection (6) of said section are amended, to read:

30 202.22 Determination of local tax situs.--
31 (1) A dealer of communications services who is

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

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

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

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

25 b.2. A database certified by the department under
26 subsection (3);

27 c.3. Responsible representatives of the relevant local
28 taxing jurisdictions; or

29 d.4. The United States Census Bureau or the United
30 States Postal Service.

31 (2)

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

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

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1 electronic database is not an order, a rule, or a policy of
2 general applicability.

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

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

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

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

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1 (g) Notwithstanding any provision of law to the
2 contrary, if a dealer submits an application for certification
3 on or before the later of October 1, 2001, or the date which
4 is 30 days after the date on which the applicable department
5 rule becomes effective, and such application is neither
6 approved nor denied within the time period set forth in
7 paragraph (d):

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

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

17 (4)

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

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

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

30 a. Maintains and follows procedures to obtain and
31 implement periodic and consistent updates to the database at

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1 least once every 6 months; and

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

5 (6)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

22 (c) This subsection does not apply to:

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

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

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

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

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

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

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

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

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

20 9. Special assessments and impact fees.

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

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

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

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

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

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

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

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

21 202.28 Credit for collecting tax; penalties.--

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

30 (a) The collection allowance may not be granted, nor
31 may any deduction be permitted, if the required tax return or

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1 tax is delinquent at the time of payment.

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

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

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

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

23 Section 22. Paragraph (a) of subsection (1) of section
24 202.37, Florida Statutes, is amended, and paragraph (c) is
25 added to that subsection, to read:

26 202.37 Special rules for administration of local
27 communications services tax.--

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

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

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

28 1. Prior to the exercise of such authority, and for
29 purposes of determining whether a dealer operates solely
30 within one county, a local government may presume such
31 localized operation if the dealer reports sales in a single

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1 county. Upon notice by the local government to the department
2 of an intent to audit a dealer, the department shall notify
3 the local government within 60 days if the department has
4 issued a notice of intent to audit the dealer, or it shall
5 notify the dealer of the local government's request to audit.

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

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

29 4. Local governments conducting audits shall be bound
30 by department rules and technical assistance advisement issued
31 during the course of an audit conducted pursuant to this

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1 paragraph. Local governments conducting communications service
2 tax audits pursuant to this subparagraph, or taxpayers being
3 audited pursuant to this subparagraph, may request and the
4 Department may issue technical assistance advisements pursuant
5 to s.213.22 regarding a pending audit issue. When the
6 department is requested to issue a technical assistance
7 advisement hereunder, it shall notify the affected local
8 government or taxpayer of the request.

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

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

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

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

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1 9. Results of audits performed pursuant to this
2 paragraph shall be valid for all jurisdictions within the
3 subject county. The assessment, review and collection of any
4 amounts ultimately determined to be due as the result of such
5 an audit will be the responsibility of the auditing
6 jurisdiction, and any such collections from the dealer shall
7 be remitted to the Department of Revenue along with
8 appropriate instructions for distribution of such amounts. No
9 entity subject to audit hereunder can be audited by any local
10 jurisdiction for compliance with this chapter more frequently
11 than once every three years.

12 10. The department may adopt rules for the notification
13 and determination processes established herein as well as for
14 the information to be provided by a local government
15 conducting an audit.

16 Section 23. Section 202.38, Florida Statutes, is
17 created to read:

18 202.38 Special rules for bad debts and adjustments
19 under previous taxes.--

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

29 2. Any dealer who has paid a local public service tax
30 levied pursuant to chapter 166 on telecommunications services
31 billed prior to October 1, 2001, which are no longer subject

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1 to such tax as a result of chapter 2000-260, Laws of Florida,
2 may take a credit or obtain a refund of the local
3 communications services tax imposed by such jurisdiction on
4 unpaid balances due on worthless accounts within 12 months
5 following the last day of the calendar year for which the bad
6 debt was charged off on the taxpayer's federal income tax
7 return.

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

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

18 (2)(a) If any dealer would have been entitled to an
19 adjustment of the tax imposed by chapter 212 on
20 telecommunications services billed prior to October 1, 2001,
21 which are no longer subject to such tax as a result of chapter
22 2000-260, Laws of Florida, such dealer may take a credit or
23 obtain a refund of the state communications services tax
24 imposed under this chapter.

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

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1 chapter.

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

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

12 Section 24. Section 202.381, Florida Statutes, is
13 created to read:

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

27 Section 25. Paragraph (b) of subsection (1) of section
28 203.01, Florida Statutes, as amended by chapter 2000-260, Laws
29 of Florida, is amended to read:

30 203.01 Tax on gross receipts for utility and
31 communications services.--

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

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

23 (b) The rate applied to utility services shall be 2.5
24 percent. The rate applied to communications services shall be
25 2.37 percent ~~the rate calculated pursuant to s. 44, chapter~~
26 ~~2000-260, Laws of Florida.~~

27 Section 26. Paragraph (a) of subsection (1) of section
28 212.031, Florida Statutes, is amended to read:

29 212.031 Lease or rental of or license in real
30 property.--

31 (1)(a) It is declared to be the legislative intent

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1 that every person is exercising a taxable privilege who
2 engages in the business of renting, leasing, letting, or
3 granting a license for the use of any real property unless
4 such property is:

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

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1 202.11, are considered to be fixtures.

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

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

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

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

22 9. Property used as an integral part of the
23 performance of qualified production services. As used in this
24 subparagraph, the term "qualified production services" means
25 any activity or service performed directly in connection with
26 the production of a qualified motion picture, as defined in s.
27 212.06(1)(b), and includes:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8 5. A public or private street or right-of-way and
9 poles, conduits, fixtures, and similar improvements located on
10 such streets or rights-of-way, occupied or used by a utility
11 or provider of communications services, as defined by s.
12 202.11, franchised cable television company for utility or
13 communications or television purposes. For purposes of this
14 subparagraph, the term "utility" means any person providing
15 utility services as defined in s. 203.012. This exception also
16 applies to property, wherever located, on which the following
17 are placed: towers, antennas, cables, accessory structures, or
18 equipment, not including switching equipment, used in the
19 provision of mobile communications services as defined in s.
20 202.11. For purposes of this chapter, towers used in the
21 provision of mobile communications services, as defined in s.
22 202.11, are considered to be fixtures.

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

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

30 8.a. Property used at a port authority, as defined in
31 s. 315.02(2), exclusively for the purpose of oceangoing

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

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

12 9. Property used as an integral part of the
13 performance of qualified production services. As used in this
14 subparagraph, the term "qualified production services" means
15 any activity or service performed directly in connection with
16 the production of a qualified motion picture, as defined in s.
17 212.06(1)(b), and includes:

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

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1 distributing;

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

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

10

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

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

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

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1 shall only apply to property occupied by the same person
2 before and after the execution of the subject instrument and
3 only to those payments made pursuant to such instrument,
4 exclusive of renewals and extensions thereof occurring after
5 March 15, 1993.

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

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

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

31 (2)(a) The tax imposed by the governing body of any

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

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

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

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

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

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

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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 shall be transferred monthly to the Revenue Sharing Trust Fund

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1 for Counties pursuant to s. 218.215.

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

21 7. Of the remaining proceeds:

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

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

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

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1 undistributed under this section for additional renovations
2 and improvements to the facility for the franchise without
3 additional certification.

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

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

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

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

24 11.45 Definitions; duties; audits; reports.--

25 (3)

26 (b) The Legislative Auditing Committee shall direct
27 the Auditor General to make a financial audit of any
28 municipality whenever petitioned to do so by at least 20
29 percent of the electors of that municipality. The supervisor
30 of elections of the county in which the municipality is
31 located shall certify whether or not the petition contains the

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1 signatures of at least 20 percent of the electors of the
2 municipality. After the completion of the audit, the Auditor
3 General shall determine whether the municipality has the
4 fiscal resources necessary to pay the cost of the audit. The
5 municipality shall pay the cost of the audit within 90 days
6 after the Auditor General's determination that the
7 municipality has the available resources. If the municipality
8 fails to pay the cost of the audit, the Department of Revenue
9 shall, upon certification of the Auditor General, withhold
10 from that portion of the distribution pursuant to s.
11 212.20(6)(d)6.~~(f)5.~~ which is distributable to such
12 municipality a sum sufficient to pay the cost of the audit and
13 shall deposit that sum into the General Revenue Fund of the
14 state.

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

17 218.65 Emergency distribution.--

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

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1 receive its base allocation, and the excess appropriated
2 amount shall be distributed equally on a per capita basis
3 among the eligible counties.

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

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

11 288.1169 International Game Fish Association World
12 Center facility; department duties.--

13 (6) The Department of Commerce must recertify every 10
14 years that the facility is open, that the International Game
15 Fish Association World Center continues to be the only
16 international administrative headquarters, fishing museum, and
17 Hall of Fame in the United States recognized by the
18 International Game Fish Association, and that the project is
19 meeting the minimum projections for attendance or sales tax
20 revenues as required at the time of original certification.
21 If the facility is not recertified during this 10-year review
22 as meeting the minimum projections, then funding will be
23 abated until certification criteria are met. If the project
24 fails to generate \$1 million of annual revenues pursuant to
25 paragraph (2)(e), the distribution of revenues pursuant to s.
26 212.20(6)(d)7.d.~~(e)6.c.~~ shall be reduced to an amount equal to
27 \$83,333 multiplied by a fraction, the numerator of which is
28 the actual revenues generated and the denominator of which is
29 \$1 million. Such reduction shall remain in effect until
30 revenues generated by the project in a 12-month period equal
31 or exceed \$1 million.

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1 Section 33. Section 212.202, Florida Statutes, is
2 amended to read:

3 212.202 Renaming, creation, and continuation of
4 certain funds.--The Local Government Infrastructure Tax Trust
5 Fund is hereby retitled the Discretionary Sales Surtax
6 Clearing Trust Fund. The Mail Order Sales Tax Clearing Trust
7 Fund is retitled the Communications Services Tax Clearing
8 Trust Fund hereby created in the State Treasury.
9 Notwithstanding the repeal of s. 212.237 by s. 45, chapter
10 89-356, the Solid Waste Management Trust Fund shall continue
11 to exist.

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

17 337.401 Use of right-of-way for utilities subject to
18 regulation; permit; fees.--

19 (3)

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

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1 permit fees, each municipality and charter county shall make
2 an election under either sub-subparagraph a. or
3 sub-subparagraph b. and must inform the Department of Revenue
4 of the election by certified mail by July 16 ~~±~~, 2001. Such
5 election shall take effect October 1, 2001.

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

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1 rights-of-way or does not impair access to or full use of the
2 roads or rights-of-way.

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

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

29 c. A municipality or charter county that does not make
30 an election as provided for in this subparagraph shall be
31 presumed to have elected to operate under the provisions of

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1 sub-subparagraph b.

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

7 a. The noncharter county may elect to require and
8 collect permit fees from any providers of communications
9 services that use or occupy noncharter county roads or
10 rights-of-way. All fees permitted under this sub-subparagraph
11 must be reasonable and commensurate with the direct and actual
12 cost of the regulatory activity, including issuing and
13 processing permits, plan reviews, physical inspection, and
14 direct administrative costs; must be demonstrable; and must be
15 equitable among users of the roads or rights-of-way. A fee
16 permitted under this sub-subparagraph may not: be offset
17 against the tax imposed under chapter 202; include the costs
18 of roads or rights-of-way acquisition or roads or
19 rights-of-way rental; include any general administrative,
20 management, or maintenance costs of the roads or
21 rights-of-way; or be based on a percentage of the value or
22 costs associated with the work to be performed on the roads or
23 rights-of-way. In an action to recover amounts due for a fee
24 not permitted under this sub-subparagraph, the prevailing
25 party may recover court costs and attorney's fees at trial and
26 on appeal. In addition to the limitations set forth in this
27 section, a fee levied by a noncharter county under this
28 sub-subparagraph may not exceed \$100. However, permit fees may
29 not be imposed with respect to permits that may be required
30 for service drop lines not required to be noticed under s.
31 556.108(5)(b) or for any activity that does not require the

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1 physical disturbance of the roads or rights-of-way or does not
2 impair access to or full use of the roads or rights-of-way.

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

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

26 3. Except as provided in this paragraph,
27 municipalities and counties retain all existing authority to
28 require and collect permit fees from users or occupants of
29 municipal or county roads or rights-of-way and to set
30 appropriate permit fee amounts.

31 (5) If a municipality or county imposes any amount on

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

15 1. Costs directly related to the inconvenience or
16 impairment solely caused by the disturbance to the municipal
17 or county rights-of-way;

18 2. The reasonable cost of the regulatory activity of
19 the municipality or county; and

20 3. The proportionate share of cost of land for such
21 street, alley, or other public way attributable to utilization
22 of the rights-of-way by such person or entity other than a
23 provider of communications services.

24 Section 35. Paragraphs (f) and (g) of subsection (3)
25 of section 337.401, Florida Statutes, as amended by section 51
26 of chapter 2000-260, Laws of Florida, are repealed, paragraphs
27 (a), (b), (c), (e), and (h) of said subsection are amended,
28 new paragraphs (j) and (k) are added to said subsection,
29 subsections (4) and (5) of said section are amended, and
30 subsection (6) is added to that section, to read:

31 337.401 Use of right-of-way for utilities subject to

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

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1 registrant; the name, address, and telephone number of a
2 contact person for the registrant; the number of the
3 registrant's current certificate of authorization issued by
4 the Florida Public Service Commission or the Federal
5 Communications Commission; and proof of insurance or
6 self-insuring status adequate to defend and cover claims.
7 Nothing in this subparagraph is intended to limit or expand
8 any existing zoning or land use authority of a municipality or
9 county; however, no such zoning or land use authority may
10 require an individual license, franchise, or other agreement
11 as prohibited by this subparagraph.

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

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1 (b) Registration described in subparagraph (a)1. does
2 not establish a right to place or maintain, or priority for
3 the placement or maintenance of, a communications facility in
4 roads or rights-of-way of a municipality or county.Each
5 municipality and county retains the authority to regulate and
6 manage municipal and county roads or rights-of-way in
7 exercising its police power. Any rules or regulations adopted
8 by a municipality or county which govern the occupation of its
9 roads or rights-of-way by providers of communications services
10 must be related to the placement or maintenance of facilities
11 in such roads or rights-of-way, must be reasonable and
12 nondiscriminatory, and may include only those matters
13 necessary to manage the roads or rights-of-way of the
14 municipality or county.

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

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

29 (II) To ensure competitive neutrality among providers
30 of communications services, for any municipality or charter
31 county that elects to exercise its authority to require and

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1 collect permit fees under this sub-subparagraph, the rate of
2 the local communications services tax imposed by such
3 jurisdiction, as computed under s. 202.20~~(1) and (2)~~, shall
4 automatically be reduced by a rate of 0.12 percent.

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

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

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

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1 October 1, 2001.

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

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

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

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

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

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

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

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

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

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

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

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

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

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1 such rate was increased pursuant to sub-subparagraph (c)2.b.

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

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

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

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

31 (4) As used in this section, "communications services"

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1 has and "cable services" have the same meaning meanings
2 ascribed in chapter 202, and "cable service" has the same
3 meaning ascribed in 47 U.S.C. s. 522, as amended.

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

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

23 1. Costs directly related to the inconvenience or
24 impairment solely caused by the disturbance to the municipal
25 or county rights-of-way;

26 2. The reasonable cost of the regulatory activity of
27 the municipality or county; and

28 3. The proportionate share of cost of land for such
29 street, alley, or other public way attributable to utilization
30 of the rights-of-way by such person or entity other than a
31 provider of communications services.

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1 Section 36. Notwithstanding any provision of law to
2 the contrary, the provisions of s. 166.234, Florida Statutes,
3 shall continue to apply with respect to all public service
4 taxes imposed on telecommunications services under s.
5 166.231(9), Florida Statutes, prior to its amendment by
6 chapter 2000-260, Laws of Florida.

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

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

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

30 Section 38. Effective upon this act becoming a law,
31 section 52, subsections (1) and (2) of section 58, and section

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1 59 of chapter 2000-260, Laws of Florida, are repealed.

2 Section 39. Except as otherwise provided herein, this
3 act shall take effect October 1, 2001.

4

5

6 ===== T I T L E A M E N D M E N T =====

7 And the title is amended as follows:

8 On page ,

9 remove from the title of the bill:

10

11 and insert in lieu thereof:

12

A bill to be entitled

13

An act relating to tax on communications
14 services; creating s. 202.105, F.S.; providing
15 legislative findings and intent with respect to
16 the Communications Services Tax Simplification
17 Law; amending s. 202.11, F.S.; revising and
18 providing definitions; amending s. 202.12,
19 F.S.; specifying the rates for the state tax;
20 revising provisions relating to application of
21 said tax; providing for application of the tax
22 rate to private communications services and
23 mobile communications services; providing the
24 initial method for determining the sales price
25 of private communications services and a
26 revised method effective January 1, 2004;
27 relieving service providers of certain
28 liability; revising provisions relating to
29 direct-pay permits; creating s. 202.155, F.S. ;
30 providing special rules for mobile
31 communications services; providing duties of

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1 home service providers and the Department of
2 Revenue in determining a customer's place of
3 primary use and determining the correct taxing
4 jurisdiction; relieving service providers of
5 certain liability; providing requirements with
6 respect to identifying and separately stating
7 the sales price of mobile communications
8 services not subject to the taxes administered
9 under ch. 202, F.S.; amending s. 202.16, F.S.;
10 revising provisions relating to responsibility
11 for payment of taxes and tax amounts and
12 brackets; amending s. 202.17, F.S.; specifying
13 that registration as a dealer of communications
14 services does not constitute registration for
15 purposes of placing and maintaining
16 communications facilities in municipal or
17 county rights-of-way; removing the registration
18 fee for such dealers; revising provisions
19 relating to resale certificates; amending s.
20 202.18, F.S.; revising provisions relating to
21 distribution of a portion of the proceeds of
22 the tax on direct-to-home satellite service and
23 to distribution of local communications
24 services taxes and adjustment of such
25 distribution; amending s. 202.19, F.S.;
26 revising provisions which authorize imposition
27 of local communications services taxes and
28 provide for use of revenues and certain
29 credits; specifying the maximum rates of such
30 taxes; providing the initial method for
31 determining the sales price of private

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1 communications services for local
2 communications services taxes and for the
3 discretionary sales surtax under s. 212.055,
4 F.S., that is imposed as a local communications
5 services tax, and providing a revised method
6 effective January 1, 2004; relieving service
7 providers of certain liabilities; revising
8 requirements relating to the direct-pay permit
9 required to qualify for the limitation on local
10 communications services taxes on interstate
11 communications services; providing for
12 application of local communications services
13 taxes to mobile communications services;
14 amending s. 202.20, F.S.; specifying the local
15 communications services tax conversion rates;
16 revising requirements with respect to
17 adjustment by a local government of its tax
18 rate when tax revenues are less than received
19 from replaced revenue sources; requiring
20 adjustment of the tax rate if revenues received
21 for a specified period exceed a specified
22 threshold; authorizing local governments to
23 increase the tax rate established by the
24 Revenue Estimating Conference and approved by
25 the Legislature to the maximum tax rate so
26 established and approved; amending s. 202.21,
27 F.S.; conforming language; amending s. 202.22,
28 F.S., relating to determination of local tax
29 situs for a local communications services tax;
30 revising requirements relating to use of
31 enhanced zip codes; revising requirements

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1 relating to certification or recertification of
2 a database by the department; specifying effect
3 when certain applications for certification are
4 not approved or denied within the required time
5 period; revising provisions relating to a
6 dealer's duty to update a database and to the
7 amount of dealer's credit allowed when an
8 alternative method of assigning service
9 addresses is used; amending s. 202.23, F.S.;
10 providing requirements for refunds when excess
11 communications services tax has been paid;
12 creating s. 202.231, F.S.; providing
13 requirements for provision of information by
14 the department to local taxing jurisdictions;
15 amending s. 202.24, F.S., relating to
16 limitations on local taxes and fees imposed on
17 dealers of communications services; deleting
18 language relating to legislative review;
19 repealing s. 202.26(3)(i), F.S., which provides
20 for adoption of rules by the department with
21 respect to collection of information no longer
22 required; amending s. 202.27, F.S.; deleting
23 provisions which allow certain dealers making
24 sales in more than one location to file a
25 single return; amending s. 202.28, F.S.;
26 including persons collecting the gross receipts
27 tax in provisions relating to the dealer's
28 credit; amending s. 202.37, F.S.; providing
29 requirements for audits conducted with respect
30 to local communications services taxes;
31 providing that certain persons or entities may

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1 provide evidence to the department regarding
2 failure to report taxable sales and providing
3 authority of the department with respect
4 thereto; creating s. 202.38, F.S.; providing
5 for credits or refunds under ch. 202, F.S., for
6 certain bad debts or adjustments with respect
7 to taxes under ch. 212, F.S., or ch. 166, F.S.,
8 billed prior to October 1, 2001, and no longer
9 subject to tax; creating s. 202.381, F.S.;
10 providing requirements with respect to
11 implementation of ch. 202, F.S., and ch.
12 2000-260, Laws of Florida, and transition from
13 the previous tax structure; amending s. 203.01,
14 F.S.; specifying the rate of the gross receipts
15 tax on communications services; amending s.
16 212.031, F.S.; conforming language; amending s.
17 212.054, F.S.; clarifying that a discretionary
18 sales surtax applies to transactions taxed
19 under ch. 202, F.S.; amending s. 212.20, F.S.;
20 removing provisions relating to deposit of
21 certain proceeds under ch. 212, F.S., in the
22 Mail Order Sales Tax Clearing Trust Fund;
23 amending ss. 11.45, 218.65, and 288.1169, F.S.;
24 correcting references; amending s. 212.202,
25 F.S.; renaming the Mail Order Sales Tax
26 Clearing Trust Fund as the Communications
27 Services Tax Clearing Trust Fund; amending s.
28 337.401, F.S.; revising dates for notice of
29 election by municipalities and counties
30 regarding imposition of permit fees to the
31 department; providing that a municipality or

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1 county that elects not to impose permit fees on
2 communications services providers may increase
3 its local tax rate by resolution; requiring
4 notice to the department; prescribing
5 regulations governing the amounts that may be
6 imposed by municipalities and counties against
7 certain persons or entities in connection with
8 the placement or maintenance of communications
9 facilities in municipal or county roads or
10 rights-of-way; repealing s. 337.401(3)(f) and
11 (g), F.S., relating to the authority of
12 municipalities and counties to request in-kind
13 requirements from cable service providers and
14 to negotiate cable service franchises, and
15 revising and relocating such provisions under
16 said section; providing relationship of
17 provisions relating to regulation of placement
18 or maintenance of communications facilities in
19 public roads or rights-of-way by counties or
20 municipalities to zoning or land use authority;
21 providing status of registration under such
22 provisions; authorizing municipalities and
23 counties to change their election regarding
24 imposition of permit fees and providing for
25 adjustment of tax rates; providing notice
26 requirements; revising definitions; prescribing
27 regulations governing the amounts that may be
28 imposed by municipalities and counties against
29 certain persons or entities in connection with
30 the placement or maintenance of communications
31 facilities in municipal or county roads or

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1 rights-of-way; specifying continued application
2 of s. 166.234, F.S., relating to administration
3 and rights and remedies, to municipal public
4 service taxes on telecommunications services
5 imposed prior to October 1, 2001; providing for
6 payment of franchise fees by cable or
7 telecommunications service providers with
8 respect to services provided prior to October
9 1, 2001; providing for severability; repealing
10 s. 52 of ch. 2000-260, Laws of Florida, which
11 provides for a legislative study during the
12 2001 session; repealing s. 58(1) of ch.
13 2000-260, Laws of Florida, which provides for
14 the June 30, 2001, repeal of those
15 administrative sections of ch. 202, F.S., which
16 have taken effect; repealing s. 58(2) of ch.
17 2000-260, Laws of Florida, which provides for
18 the June 30, 2001, repeal of the following
19 provisions prior to their October 1, 2001,
20 effective date: the remainder of ch. 202, F.S.,
21 which provides for the taxation of the sale of
22 communications services; other statutory
23 amendments which provide related administrative
24 provisions; provisions which remove levy of the
25 municipal public service tax on
26 telecommunication services; provisions which
27 provide for a gross receipts tax on
28 communications services to be applied pursuant
29 to ch. 202, F.S.; provisions which remove the
30 imposition of tax under ch. 212, F.S., on
31 telecommunication service; provisions relating

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1 to the authority of counties and municipalities
2 to regulate the placement of telecommunications
3 facilities in roads and rights-of-way and to
4 impose permit fees and franchise fees; and
5 provisions relating to the application of
6 amendments made by ch. 2000-260, Laws of
7 Florida; repealing s. 59 of ch. 2000-260, Laws
8 of Florida, which, effective June 30, 2001,
9 amends s. 337.401, F.S., relating to the
10 authority of counties and municipalities to
11 regulate the placement of telecommunications
12 facilities in roads and rights-of-way and to
13 impose permit fees and franchise fees, to
14 remove amendments made by ch. 2000-260, Laws of
15 Florida, which took effect January 1, 2001;
16 providing effective dates
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