

By the Committee on Utilities & Telecommunications and
Representatives Ritter and Barreiro

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

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

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

1 the department to local taxing jurisdictions;
2 amending s. 202.24, F.S., relating to
3 limitations on local taxes and fees imposed on
4 dealers of communications services; deleting
5 language relating to legislative review;
6 repealing s. 202.26(3)(i), F.S., which provides
7 for adoption of rules by the department with
8 respect to collection of information no longer
9 required; amending s. 202.27, F.S.; deleting
10 provisions which allow certain dealers making
11 sales in more than one location to file a
12 single return; amending s. 202.28, F.S.;
13 including persons collecting the gross receipts
14 tax in provisions relating to the dealer's
15 credit; amending s. 202.37, F.S.; providing
16 requirements for audits conducted with respect
17 to local communications services taxes;
18 creating s. 202.38, F.S.; providing for credits
19 or refunds under ch. 202, F.S., for certain bad
20 debts or adjustments with respect to taxes
21 under ch. 212, F.S., or ch. 166, F.S., billed
22 prior to October 1, 2001, and no longer subject
23 to tax; amending s. 203.01, F.S.; specifying
24 the rate of the gross receipts tax on
25 communications services; amending s. 337.401,
26 F.S.; revising dates for notice of election by
27 municipalities and counties regarding
28 imposition of permit fees to the department;
29 providing that a municipality or county that
30 elects not to impose permit fees on
31 communications services providers may increase

1 its local tax rate by resolution; requiring
2 notice to the department; repealing s.
3 337.401(3)(f) and (g), F.S., relating to the
4 authority of municipalities and counties to
5 request in-kind requirements from cable service
6 providers and to negotiate cable service
7 franchises, and revising and relocating such
8 provisions under said section; authorizing
9 municipalities and counties to change their
10 election regarding imposition of permit fees
11 and providing for adjustment of tax rates;
12 providing notice requirements; revising
13 definitions; specifying continued application
14 of s. 166.234, F.S., relating to administration
15 and rights and remedies, to municipal public
16 service taxes on telecommunications services
17 imposed prior to October 1, 2001; providing for
18 payment of franchise fees by cable or
19 telecommunications service providers with
20 respect to services provided prior to October
21 1, 2001; repealing s. 52 of ch. 2000-260, Laws
22 of Florida, which provides for a legislative
23 study during the 2001 session; repealing s.
24 58(1) of ch. 2000-260, Laws of Florida, which
25 provides for the June 30, 2001, repeal of those
26 administrative sections of ch. 202, F.S., which
27 have taken effect; repealing s. 58(2) of ch.
28 2000-260, Laws of Florida, which provides for
29 the June 30, 2001, repeal of the following
30 provisions prior to their October 1, 2001,
31 effective date: the remainder of ch. 202, F.S.,

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

28
29 Be It Enacted by the Legislature of the State of Florida:
30
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1 Section 1. Section 202.105, Florida Statutes, is
2 created to read:

3 202.105 Declaration of legislative findings and
4 intent.--

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

29 (2) It is declared to be a specific legislative
30 finding that this chapter will not reduce the authority that
31

1 municipalities or counties had to raise revenue in the
2 aggregate, as such authority existed on February 1, 1989.

3 Section 2. Subsections (2), (14), and (16) of section
4 202.11, Florida Statutes, are amended, subsection (18) is
5 added to said section, and, effective August 1, 2002,
6 subsections (8) and (15) are amended and subsections (19),
7 (20), (21), (22), (23), (24), and (25) are added to said
8 section, to read:

9 202.11 Definitions.--As used in this chapter:

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

23 (8) "Mobile communications service" means commercial
24 mobile radio service, as defined in 47 C.F.R. s. 20.3 as in
25 effect on June 1, 1999 ~~any one-way or two-way radio~~
26 ~~communications service, whether identified by the dealer as~~
27 ~~local, toll, long distance, or otherwise, and which is carried~~
28 ~~between mobile stations or receivers and land stations, or by~~
29 ~~mobile stations communicating among themselves, and includes,~~
30 ~~but is not limited to, cellular communications services,~~
31 ~~personal communications services, paging services, specialized~~

1 ~~mobile radio services, and any other form of mobile one-way or~~
2 ~~two-way communications service. The term does not include~~
3 ~~air-ground radiotelephone service as defined in 47 C.F.R. s.~~
4 ~~22.99 as in effect on June 1, 1999.~~

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

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

18 ~~1. Separately identified components of the charge or~~
19 ~~expenses of the dealer, including, but not limited to, sales~~
20 ~~taxes on goods or services purchased by the dealer, property~~
21 ~~taxes, taxes measured by net income, and federal~~
22 ~~universal-service fund fees.~~

23 ~~1.2.~~ The connection, movement, change, or termination
24 of communications services.

25 ~~2.3.~~ The detailed billing of communications services.

26 ~~3.4.~~ The sale of directory listings in connection with
27 a communications service.

28 ~~4.5.~~ Central office and custom calling features.

29 ~~5.6.~~ Voice mail and other messaging service.

30 ~~6.7.~~ Directory assistance.

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

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

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

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

19 3. Communications services ~~Local telephone service~~
20 paid for by inserting coins into coin-operated communications
21 devices available to the public.

22 4. The sale or recharge of a prepaid calling
23 arrangement.

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

27 6. A dealer's internal use of communications services
28 in connection with its business of providing communications
29 services.

30 7. Charges for property or other services that are not
31 part of the sale of communications services, if such charges

1 are stated separately from the charges for communications
2 services.

3 (15) "Service address" means:

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

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

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

28 (16) "Substitute communications system" means any
29 telephone system, or other system capable of providing
30 communications services, which a person purchases, installs,
31 rents, or leases for his or her own use to provide himself or

1 herself with services used as a substitute for any switched
2 service or dedicated facility by which ~~communications services~~
3 ~~provided by~~ a dealer of communications services provides a
4 communication path.

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

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

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

16 2. If the end user of mobile communications services
17 is not the contracting party, the end user of the mobile
18 communications service. This subparagraph only applies for the
19 purpose of determining the place of primary use.

20 (b) "Customer" does not include:

21 1. A reseller of mobile communications services; or

22 2. A serving carrier under an agreement to serve the
23 customer outside the home service provider's licensed service
24 area.

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

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

30 (22) "Licensed service area" means the geographic area
31 in which the home service provider is authorized by law or

1 contract to provide mobile communications service to the
2 customer.

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

6 (a) The residential street address or the primary
7 business street address of the customer; and

8 (b) Within the licensed service area of the home
9 service provider.

10 (24)(a) "Reseller" means a provider who purchases
11 communications services from another communications service
12 provider and then resells, uses as a component part of, or
13 integrates the purchased services into a mobile communications
14 service.

15 (b) "Reseller" does not include a serving carrier with
16 which a home service provider arranges for the services to its
17 customers outside the home service provider's licensed service
18 area.

19 (25) "Serving carrier" means a facilities-based
20 carrier providing mobile communications service to a customer
21 outside a home service provider's or reseller's licensed
22 service area.

23 Section 3. Effective with respect to bills issued by
24 communications services providers on or after October 1, 2001,
25 subsections (1) and (3) of section 202.12, Florida Statutes,
26 are amended and paragraph (d) is added to subsection (1), and,
27 effective with respect to bills issued by communications
28 services providers after August 1, 2002, paragraph (e) is
29 added to subsection (1), to read:

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

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

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

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

- 13 1. Originates and terminates in this state, or
- 14 2. Originates or terminates in this state and is
15 charged to a service address in this state,

16
17 when sold at retail, computed on each taxable sale for the
18 purpose of remitting the tax due. The gross receipts tax
19 imposed by chapter 203 shall be collected on the same taxable
20 transactions and remitted with the tax imposed by this
21 paragraph. If no tax is imposed by this paragraph by reason of
22 s. 202.125(1), the tax imposed by chapter 203 shall
23 nevertheless be collected and remitted in the manner and at
24 the time prescribed for tax collections and remittances under
25 this chapter.

26 (b) At the rate set forth in paragraph (a) on the
27 actual cost of operating a substitute communications system,
28 to be paid in accordance with s. 202.15. This paragraph does
29 not apply to the use by any dealer of his or her own
30 communications system to conduct a business of providing
31 communications services or any communications system operated

1 by a county, a municipality, the state, or any political
2 subdivision of the state. The gross receipts tax imposed by
3 chapter 203 shall be applied to the same costs, and remitted
4 with the tax imposed by this paragraph.

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

- 10 1. ~~The rate set forth in paragraph (a); and~~
- 11 2. ~~The weighted average, based on the aggregate~~
12 ~~population in the respective taxing jurisdictions, of the rate~~
13 ~~computed under s. 202.20(2)(a)1. for municipalities and~~
14 ~~charter counties and the rate computed under such subparagraph~~
15 ~~for all other counties.~~

16
17 The proceeds of the tax imposed under this paragraph shall be
18 accounted for and distributed in accordance with s. 202.18(2).
19 The gross receipts tax imposed by chapter 203 shall be
20 collected on the same taxable transactions and remitted with
21 the tax imposed by this paragraph.

22 (d) At the rate set forth in paragraph (a) on the
23 sales price of private communications services provided within
24 this state. In determining the sales price of private
25 communications services subject to tax, the communications
26 service provider shall be entitled to use any method that
27 reasonably allocates the total charges among the states in
28 which channel termination points are located. An allocation
29 method is deemed to be reasonable for purposes of this
30 paragraph if the communications service provider regularly
31 used such method for Florida tax purposes prior to December

1 31, 2000. If a communications service provider uses a
2 reasonable allocation method, such provider shall be held
3 harmless from any liability for additional tax, interest, or
4 penalty based on a different allocation method. The gross
5 receipts tax imposed by chapter 203 shall be collected on the
6 same taxable transactions and remitted with the tax imposed by
7 this paragraph.

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

14 (2) A dealer of taxable communications services shall
15 bill, collect, and remit the taxes on communications services
16 imposed pursuant to chapter 203 and this section at a combined
17 rate that is the sum of the rate of tax on communications
18 services prescribed in chapter 203 and the applicable rate of
19 tax prescribed in this section. Each dealer subject to the tax
20 provided in paragraph (1)(b) shall also remit the taxes
21 imposed pursuant to chapter 203 and this section on a combined
22 basis. However, a dealer shall, in reporting each remittance
23 to the department, identify the portion thereof which consists
24 of taxes remitted pursuant to chapter 203. Return forms
25 prescribed by the department shall facilitate such reporting.

26 (3) Notwithstanding any law to the contrary, the
27 combined amount of taxes imposed under this section and s.
28 203.01(1)(a)2. shall not exceed \$100,000 per calendar year on
29 charges to any person for interstate communications services
30 that originate outside this state and terminate within this
31 state. This subsection applies only to holders of a

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

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

24 202.12 Sales of communications services.--The
25 Legislature finds that every person who engages in the
26 business of selling communications services at retail in this
27 state is exercising a taxable privilege. It is the intent of
28 the Legislature that the tax imposed by chapter 203 be
29 administered as provided in this chapter.

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

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

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

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

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

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

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

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

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

3
4 The gross receipts tax imposed by chapter 203 shall be
5 collected on the same taxable transactions and remitted with
6 the tax imposed by this paragraph.

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

10 202.155 Special rules for mobile communications
11 services.--

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

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

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

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

31

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

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

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

29 (b) If a mobile communications service is not subject
30 to the taxes administered pursuant to this chapter, a customer
31 may not rely upon the nontaxability of such service unless the

1 customer's home service provider separately states the sales
2 price of such nontaxable services or the home service provider
3 elects, after receiving a written request from the customer in
4 the form required by the provider, to provide verifiable data
5 based upon the home service provider's books and records that
6 are kept in the regular course of business that reasonably
7 identifies the sales price of such nontaxable service.

8 Section 6. Paragraph (a) of subsection (1) and
9 subsection (3) of section 202.16, Florida Statutes, are
10 amended to read:

11 202.16 Payment.--The taxes imposed or administered
12 under this chapter and chapter 203 shall be collected from all
13 dealers of taxable communications services on the sale at
14 retail in this state of communications services taxable under
15 this chapter and chapter 203. The full amount of the taxes on
16 a credit sale, installment sale, or sale made on any kind of
17 deferred payment plan is due at the moment of the transaction
18 in the same manner as a cash sale.

19 (1)(a) Except as otherwise provided in ss.
20 202.12(1)(b) and 202.15, the taxes collected under this
21 chapter and chapter 203, ~~including any penalties or interest~~
22 ~~attributable to the nonpayment of such taxes or for~~
23 ~~noncompliance with this chapter or chapter 203,~~ shall be paid
24 by the purchaser of the communications service and shall be
25 collected from such person by the dealer of communications
26 services.

27 (3) Notwithstanding the rate of tax on the sale of
28 communications services imposed pursuant to this chapter and
29 chapter 203, the department shall make available in an
30 electronic format or otherwise ~~prescribe by rule~~ the tax
31 amounts and brackets applicable to each taxable sale such that

1 the tax collected results in a tax rate no less than the tax
2 rate imposed pursuant to this chapter and chapter 203.

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

5 202.17 Registration.--

6 (1) Each person seeking to engage in business as a
7 dealer of communications services must file with the
8 department an application for a certificate of registration.

9 Registration under this section does not constitute
10 registration with a municipality or county for the purpose of
11 placing and maintaining communications facilities in municipal
12 or county rights-of-way, as described in s. 337.401.

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

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

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

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

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

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

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

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

24 202.18 Allocation and disposition of tax
25 proceeds.--The proceeds of the communications services taxes
26 remitted under this chapter shall be treated as follows:

27 (2) The proceeds of the taxes remitted under s.
28 202.12(1)(c) shall be divided as follows:

29 (a) The portion of such proceeds which constitutes
30 gross receipts taxes, imposed at the rate prescribed in
31

1 chapter 203, shall be deposited as provided by law and in
2 accordance with s. 9, Art. XII of the State Constitution.

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

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

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

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

1 ~~receipts from the half-cent sales tax under s. 218.61 and the~~
2 ~~emergency distribution of such tax under s. 218.65.~~

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

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

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

30 2. The department shall make any adjustments to the
31 distributions pursuant to this paragraph which are necessary

1 to reflect the proper amounts due to individual jurisdictions.
2 In the event that the department adjusts amounts due to
3 reflect a correction in the situsing of a customer, such
4 adjustment shall be limited to the amount of tax actually
5 collected from such customer by the dealer of communication
6 services.

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

10 202.19 Authorization to impose local communications
11 services tax.--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 ~~2.(b)~~ Are charged to a service address in the county.
2 (b) With respect to private communications services,
3 the tax shall be on the sales price of such services provided
4 within the county. In determining the sales price of private
5 communications services subject to tax, the communications
6 service provider shall be entitled to use any method that
7 reasonably allocates the total charges among the state and
8 local taxing jurisdictions in which channel termination points
9 are located. An allocation method is deemed to be reasonable
10 for purposes of this paragraph if the communications service
11 provider regularly used such method for Florida tax purposes
12 prior to December 31, 2000. If a communications service
13 provider uses a reasonable allocation method, such provider
14 shall be held harmless from any liability for additional tax,
15 interest, or penalty based on a different allocation method.
16 (6) Notwithstanding any other provision of this
17 section, a tax imposed under this section does not apply to
18 any direct-to-home satellite service.
19 (7) Any tax imposed by a municipality, school board,
20 or county under this section also applies to the actual cost
21 of operating a substitute communications system, to be paid in
22 accordance with s. 202.15. This subsection does not apply to
23 the use by any provider of its own communications system to
24 conduct a business of providing communications services or to
25 the use of any communications system operated by a county, a
26 municipality, the state, or any political subdivision of the
27 state.
28 (8) Notwithstanding any law to the contrary, a tax
29 imposed under this section shall not exceed \$25,000 per
30 calendar year on communications services charges billed to a
31 service address located in a municipality or county imposing a

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

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

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

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

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

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

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

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

30 a. Originate or terminate in this state; and
31

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

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

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

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

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

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

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

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

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

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

- 7 a. Originate or terminate in this state; and
8 b. Are charged to a service address in the
9 unincorporated area of the county.

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

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

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

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

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

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

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

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

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

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

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

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

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

31

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
2	<u>Moore Haven</u>	<u>Glades</u>	<u>1.30%</u>	<u>1.18%</u>
3	<u>GULF</u>	<u>Gulf</u>	<u>0.40%</u>	<u>0.40%</u>
4	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
5	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
6	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
7	<u>Jasper</u>	<u>Hamilton</u>	<u>5.20%</u>	<u>4.98%</u>
8	<u>Jennings</u>	<u>Hamilton</u>	<u>1.60%</u>	<u>1.48%</u>
9	<u>White Springs</u>	<u>Hamilton</u>	<u>5.40%</u>	<u>5.28%</u>
10	<u>HARDEE</u>	<u>Hardee</u>	<u>1.20%</u>	<u>1.20%</u>
11	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.40%</u>	<u>3.28%</u>
12	<u>Wauchula</u>	<u>Hardee</u>	<u>5.40%</u>	<u>5.28%</u>
13	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.40%</u>	<u>2.28%</u>
14	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
15	<u>Clewiston</u>	<u>Hendry</u>	<u>3.50%</u>	<u>3.38%</u>
16	<u>La Belle</u>	<u>Hendry</u>	<u>4.40%</u>	<u>4.28%</u>
17	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.50%</u>	<u>1.50%</u>
18	<u>Brooksville</u>	<u>Hernando</u>	<u>1.00%</u>	<u>0.88%</u>
19	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
20	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.20%</u>	<u>1.20%</u>
21	<u>Avon Park</u>	<u>Highlands</u>	<u>4.70%</u>	<u>4.58%</u>
22	<u>Lake Placid</u>	<u>Highlands</u>	<u>1.00%</u>	<u>0.88%</u>
23	<u>Sebring</u>	<u>Highlands</u>	<u>1.20%</u>	<u>0.88%</u>
24	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.10%</u>	<u>1.98%</u>
25	<u>Plant City</u>	<u>Hillsborough</u>	<u>6.10%</u>	<u>5.98%</u>
26	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.50%</u>	<u>5.28%</u>
27	<u>Temple</u>			
28	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.80%</u>	<u>5.68%</u>
29	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
30	<u>Bonifay</u>	<u>Holmes</u>	<u>6.20%</u>	<u>6.08%</u>
31	<u>Esto</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>

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

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

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

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

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

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

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

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

1	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
2	<u>Redington</u>			
3	<u>Beach</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
4	<u>Redington</u>			
5	<u>Shores</u>	<u>Pinellas</u>	<u>1.20%</u>	<u>1.08%</u>
6	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.90%</u>	<u>6.38%</u>
7	<u>St. Pete</u>			
8	<u>Beach</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
9	<u>St.</u>			
10	<u>Petersburg</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
11	<u>Seminole</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
12	<u>South</u>			
13	<u>Pasadena</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
14	<u>Tarpon</u>			
15	<u>Springs</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
16	<u>Treasure</u>			
17	<u>Island</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
18	<u>POLK</u>	<u>Polk</u>	<u>2.90%</u>	<u>2.78%</u>
19	<u>Auburndale</u>	<u>Polk</u>	<u>4.60%</u>	<u>4.48%</u>
20	<u>Bartow</u>	<u>Polk</u>	<u>5.60%</u>	<u>4.88%</u>
21	<u>Davenport</u>	<u>Polk</u>	<u>3.70%</u>	<u>3.58%</u>
22	<u>Dundee</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.88%</u>
23	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.80%</u>	<u>5.68%</u>
24	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.60%</u>	<u>4.98%</u>
25	<u>Frostproof</u>	<u>Polk</u>	<u>5.70%</u>	<u>5.58%</u>
26	<u>Haines City</u>	<u>Polk</u>	<u>5.50%</u>	<u>5.38%</u>
27	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
28	<u>Hillcrest</u>			
29	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
30	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
31	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.90%</u>	<u>3.78%</u>

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

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

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

28

29 This paragraph is repealed October 1, 2002.

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

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

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

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

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

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

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

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

1	<u>Brooksville</u>	<u>Hernando</u>	<u>0.90%</u>	<u>0.78%</u>
2	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
3	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.10%</u>	<u>1.10%</u>
4	<u>Avon Park</u>	<u>Highlands</u>	<u>4.40%</u>	<u>4.28%</u>
5	<u>Lake Placid</u>	<u>Highlands</u>	<u>0.90%</u>	<u>0.78%</u>
6	<u>Sebring</u>	<u>Highlands</u>	<u>1.10%</u>	<u>0.78%</u>
7	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.00%</u>	<u>1.88%</u>
8	<u>Plant City</u>	<u>Hillsborough</u>	<u>5.60%</u>	<u>5.48%</u>
9	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.00%</u>	<u>4.88%</u>
10	<u>Temple</u>			
11	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.40%</u>	<u>5.28%</u>
12	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
13	<u>Bonifay</u>	<u>Holmes</u>	<u>5.70%</u>	<u>5.58%</u>
14	<u>Esto</u>	<u>Holmes</u>	<u>0.80%</u>	<u>0.68%</u>
15	<u>Noma</u>	<u>Holmes</u>	<u>0.10%</u>	<u>0.00%</u>
16	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.70%</u>	<u>2.58%</u>
17	<u>Westville</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
18	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.40%</u>	<u>1.40%</u>
19	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.10%</u>	<u>3.98%</u>
20	<u>Indian River</u>			
21	<u>Shores</u>	<u>Indian River</u>	<u>2.80%</u>	<u>2.68%</u>
22	<u>Orchid</u>	<u>Indian River</u>	<u>2.10%</u>	<u>1.98%</u>
23	<u>Sebastian</u>	<u>Indian River</u>	<u>3.30%</u>	<u>3.18%</u>
24	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.00%</u>	<u>4.88%</u>
25	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
26	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
27	<u>Bascom</u>	<u>Jackson</u>	<u>1.20%</u>	<u>1.08%</u>
28	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
29	<u>Cottdonale</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
30	<u>Graceville</u>	<u>Jackson</u>	<u>4.40%</u>	<u>4.28%</u>
31	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>

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

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

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

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

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

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

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

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

1	<u>POLK</u>	<u>Polk</u>	<u>2.70%</u>	<u>2.58%</u>
2	<u>Auburndale</u>	<u>Polk</u>	<u>4.30%</u>	<u>4.18%</u>
3	<u>Bartow</u>	<u>Polk</u>	<u>5.20%</u>	<u>4.48%</u>
4	<u>Davenport</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
5	<u>Dundee</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
6	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.30%</u>	<u>5.18%</u>
7	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.20%</u>	<u>4.58%</u>
8	<u>Frostproof</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
9	<u>Haines City</u>	<u>Polk</u>	<u>5.10%</u>	<u>4.98%</u>
10	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
11	<u>Hillcrest</u>			
12	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
13	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.50%</u>	<u>4.38%</u>
14	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.60%</u>	<u>3.48%</u>
15	<u>Lake Wales</u>	<u>Polk</u>	<u>4.40%</u>	<u>4.28%</u>
16	<u>Lakeland</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
17	<u>Mulberry</u>	<u>Polk</u>	<u>3.10%</u>	<u>2.98%</u>
18	<u>Polk City</u>	<u>Polk</u>	<u>2.80%</u>	<u>2.68%</u>
19	<u>Winter Haven</u>	<u>Polk</u>	<u>6.20%</u>	<u>6.08%</u>
20	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.20%</u>	<u>1.20%</u>
21	<u>Crescent City</u>	<u>Putnam</u>	<u>4.30%</u>	<u>4.18%</u>
22	<u>Interlachen</u>	<u>Putnam</u>	<u>1.60%</u>	<u>1.48%</u>
23	<u>Palatka</u>	<u>Putnam</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>Pomona Park</u>	<u>Putnam</u>	<u>2.90%</u>	<u>2.78%</u>
25	<u>Welaka</u>	<u>Putnam</u>	<u>2.50%</u>	<u>2.38%</u>
26	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.50%</u>	<u>1.50%</u>
27	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
28	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.30%</u>	<u>1.18%</u>
29	<u>Milton</u>	<u>Santa Rosa</u>	<u>5.70%</u>	<u>5.58%</u>
30	<u>SARASOTA</u>	<u>Sarasota</u>	<u>4.70%</u>	<u>4.58%</u>
31	<u>North Port</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>

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

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

1	<u>DeFuniak</u>			
2	<u>Springs</u>	<u>Walton</u>	<u>5.50%</u>	<u>5.38%</u>
3	<u>Freeport</u>	<u>Walton</u>	<u>1.30%</u>	<u>1.18%</u>
4	<u>Paxton</u>	<u>Walton</u>	<u>2.60%</u>	<u>2.48%</u>
5	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.20%</u>	<u>0.20%</u>
6	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
7	<u>Chipley</u>	<u>Washington</u>	<u>5.30%</u>	<u>5.18%</u>
8	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
9	<u>Vernon</u>	<u>Washington</u>	<u>5.40%</u>	<u>5.28%</u>
10	<u>Wausau</u>	<u>Washington</u>	<u>1.70%</u>	<u>1.58%</u>

11

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

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

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

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

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

31

1 ~~2. An amount representing the revenues the~~
2 ~~jurisdiction would have received from the replaced revenue~~
3 ~~sources during the month immediately preceding the month in~~
4 ~~which local taxing jurisdictions receive their first~~
5 ~~distributions of revenues under this chapter.~~

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

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

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

1 of such revenues over the immediately preceding 5-year period;
2 plus an amount representing the revenues from the replaced
3 revenue sources for the 1-month period that the local taxing
4 jurisdiction was required to forego, the governing authority
5 may adjust the rate of the local communications services tax
6 upward to the extent necessary to generate the entire
7 shortfall in revenues within 1 year after the rate adjustment
8 and by an amount necessary to generate the expected amount of
9 revenue on an ongoing basis.

10 2. If complete data are not available at the time of
11 determining whether the revenues received by a local
12 government from the local communications services tax imposed
13 under subsection (1) are less than the revenues received from
14 the replaced revenue sources for the corresponding 2000-2001
15 period, as set forth in subparagraph 1., the local government
16 shall use the best data available for the corresponding
17 2000-2001 period in making such determination.

18 3. The adjustment permitted under subparagraph 1. may
19 be made by emergency ordinance or resolution and may be made
20 notwithstanding the maximum rate established under s.
21 ~~202.19(2) subsection (2)~~ and notwithstanding any schedules or
22 timeframes or any other limitations contained in this chapter.
23 The emergency ordinance or resolution shall specify an
24 effective date for the adjusted rate, which shall be no less
25 than ~~60~~ 90 days after the date of adoption of the ordinance or
26 resolution and shall be effective with respect to taxable
27 services included on bills that are dated on the first day of
28 a month subsequent to the expiration of the 60-day period. At
29 the end of ~~1~~ that year following the effective date of such
30 adjusted rate, the local governing authority shall, as soon as
31 is consistent with s. 202.21, reduce the rate by that portion

1 of the emergency rate which was necessary to recoup the amount
2 of revenues not received prior to the implementation of the
3 emergency rate.

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

9 ~~1. A single maximum rate shall apply to all~~
10 ~~municipalities and charter counties, and another single~~
11 ~~maximum rate shall apply to all other counties.~~

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

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

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

1 ~~communications services that will be taxable pursuant to this~~
2 ~~chapter for each local taxing jurisdiction. Such data may also~~
3 ~~include, on an aggregated statewide basis, each person's~~
4 ~~statewide sales taxable under chapter 203, taxable sales under~~
5 ~~s. 212.05(1)(e), and estimates for sales exempt under s.~~
6 ~~212.08(7)(j) and exempt sales to governmental and other exempt~~
7 ~~entities under chapter 212.~~

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

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

18 ~~1. The rate of the levy for calendar year 1999.~~
19 ~~2. The amount of revenues received during fiscal year~~
20 ~~1998-1999 and, if known, the 1999 calendar year.~~
21 ~~3. A description of the revenue base or taxable~~
22 ~~services.~~

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

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

30 ~~(d) The department shall provide technical assistance~~
31 ~~to the Revenue Estimating Conference and compile and analyze~~

1 ~~the information submitted pursuant to this subsection in the~~
2 ~~manner requested by the Revenue Estimating Conference.~~

3 (b)~~(4)~~ Except as otherwise provided in this
4 subsection, "replaced revenue sources," as used in this
5 section, means the following taxes, charges, fees, or other
6 impositions to the extent that the respective local taxing
7 jurisdictions were authorized to impose them prior to July 1,
8 2000.

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

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

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

15 c.3. The public service tax on prepaid calling
16 arrangements.

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

29 e.5. Actual permit fees relating to placing or
30 maintaining facilities in or on public roads or rights-of-way,
31 collected from providers of long-distance, cable, and mobile

1 communications services for the fiscal year ending September
2 30, 1999; however, if a municipality or charter county elects
3 the option to charge permit fees pursuant to s.
4 337.401(3)(c)1.a., such fees shall not be included as a
5 replaced revenue source.

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

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

14 <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>
20 <u>Alachua</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
21 <u>Baker</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
22 <u>Bay</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
23 <u>Bradford</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
24 <u>Brevard</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
25 <u>Broward</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
26 <u>Calhoun</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
27 <u>Charlotte</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
28 <u>Citrus</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
29 <u>Clay</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
30 <u>Collier</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
31 <u>Columbia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>

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

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

25
26

27 However, the discretionary sales surtax rate on communications
28 services for a county or school board levying a combined rate
29 which is not listed in the table provided by this subsection
30 shall be calculated by averaging or adding the appropriate
31 rates from the table and rounding up to the nearest tenth of a

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

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

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

31

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

12 Section 13. (1) Notwithstanding any provision of
13 chapter 202, Florida Statutes, to the contrary, any
14 municipality or county that has a local communications
15 services tax rate established under s. 202.20, Florida
16 Statutes, which is less than the maximum rate established
17 under s. 202.19, Florida Statutes, may by resolution or
18 ordinance increase the local communications services tax rate
19 established under s. 202.20, Florida Statutes, up to the
20 maximum rate established under s. 202.19, Florida Statutes,
21 with such increased rate to be effective October 1, 2001. The
22 municipality or county shall notify the department of such
23 increased rate by certified mail postmarked on or before July
24 16, 2001.

25 (2) This section shall take effect upon this act
26 becoming a law.

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

29 202.21 Effective dates; procedures for informing
30 dealers of communications services of tax levies and rate
31 changes.--Any adoption, repeal, or change in the rate of a

1 local communications services tax imposed under s. 202.19 is
2 effective with respect to taxable services included on bills
3 that are dated on or after the January 1 subsequent to such
4 adoption, repeal, or change. A municipality or county
5 adopting, repealing, or changing the rate of such tax must
6 notify the department of the adoption, repeal, or change by
7 September 1 immediately preceding such January 1. Notification
8 must be furnished on a form prescribed by the department and
9 must specify the rate of tax; the effective date of the
10 adoption, repeal, or change thereof; and the name, mailing
11 address, and telephone number of a person designated by the
12 municipality or county to respond to inquiries concerning the
13 tax. The department shall provide notice of such adoption,
14 repeal, or change to all affected dealers of communications
15 services at least 90 days before the effective date of the
16 tax. Any local government that adjusts the rate of its local
17 communications services tax by emergency ordinance or
18 resolution pursuant to s. 202.20(2)(~~1~~)(~~c~~) shall notify the
19 department of the new tax rate immediately upon its adoption.
20 The department shall provide written notice of the adoption of
21 the new rate to all affected dealers within 30 days after
22 receiving such notice. In any notice to providers or
23 publication of local tax rates for purposes of this chapter,
24 the department shall express the rate for a municipality or
25 charter county as the sum of the tax rates levied within such
26 jurisdiction pursuant to s. 202.19(2)(a) and (5), and shall
27 express the rate for any other county as the sum of the tax
28 rates levied pursuant to s. 202.19(2)(b) and (5). The
29 department is not liable for any loss of or decrease in
30 revenue by reason of any error, omission, or untimely action
31

1 that results in the nonpayment of a tax imposed under s.
2 202.19.

3 Section 15. Paragraph (c) of subsection (1), paragraph
4 (b) of subsection (2), and paragraphs (b) and (c) of
5 subsection (3) of section 202.22, Florida Statutes, are
6 amended, paragraph (g) is added to subsection (3), and
7 paragraph (b) of subsection (4) and paragraph (b) of
8 subsection (6) of said section are amended, to read:

9 202.22 Determination of local tax situs.--

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

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

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

1 ~~paragraph~~ if the information used to assign service addresses
2 is obtained by the dealer or its database vendor from:
3 a.1. A database provided by the department;
4 b.2. A database certified by the department under
5 subsection (3);
6 c.3. Responsible representatives of the relevant local
7 taxing jurisdictions; or
8 d.4. The United States Census Bureau or the United
9 States Postal Service.
10 (2)
11 (b)1. Each local taxing jurisdiction shall furnish to
12 the department all information needed to create and update the
13 electronic database, including changes in service addresses,
14 annexations, incorporations, reorganizations, and any other
15 changes in jurisdictional boundaries. The information
16 furnished to the department must specify an effective date,
17 which must be the next ensuing January 1 or July 1, and such
18 information must be furnished to the department at least 120
19 days prior to the effective date. However, the requirement
20 that counties submit information pursuant to this paragraph
21 shall be subject to appropriation.
22 2. The department shall update the electronic database
23 in accordance with the information furnished by local taxing
24 jurisdictions under subparagraph 1. Each update must specify
25 the effective date as the next ensuing January 1 or July 1 and
26 must be posted by the department on a website not less than 90
27 days prior to the effective date. The department shall also
28 furnish the update on magnetic or electronic media to any
29 dealer of communications services or vendor who requests the
30 update on such media. However, the department may collect a
31 fee from the dealer of communications services which does not

1 exceed the actual cost of furnishing the update on magnetic or
2 electronic media.

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.

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. Expends 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
31

1 a. Maintains and follows procedures to obtain and
2 implement periodic and consistent updates to the database at
3 least once every 6 months; and

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

7 (6)

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

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

20 202.23 Procedure on purchaser's request for refund or
21 credit of communications services taxes.--

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

1 Prior to issuing a refund pursuant to this subsection, the
2 department shall notify the dealer of its intent to issue such
3 refund, the amount of such refund, and the reason for such
4 refund.

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

10 (c) If, after the issuance of a refund by the
11 department pursuant to this subsection, the department
12 determines that the amount of such refund exceeds the amount
13 legally due to the dealer, the provisions of s. 202.35
14 concerning penalties and interest shall not apply if, within
15 60 days of receiving notice of such determination, the dealer
16 reimburses the department the amount of such excess.

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

19 202.231 Provision of information to local taxing
20 jurisdictions.--

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

1 being remitted to the jurisdiction. The report shall total
2 the net amount transferred to the jurisdiction, showing the
3 net taxes remitted by dealers less the administrative fees
4 deducted by the department.

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

9 Section 18. Paragraph (c) of subsection (2) of section
10 202.24, Florida Statutes, is amended to read:

11 202.24 Limitations on local taxes and fees imposed on
12 dealers of communications services.--

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

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

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

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

28
29 Each municipality and county retains authority to negotiate
30 all terms and conditions of a cable service franchise allowed
31 by federal and state law except those terms and conditions

1 related to franchise fees and the definition of gross revenues
2 or other definitions or methodologies related to the payment
3 or assessment of franchise fees on providers of cable
4 services.

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

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

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

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

24 (c) This subsection does not apply to:

25 1. Local communications services taxes levied under
26 this chapter.

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

28 3. Occupational license taxes levied under chapter
29 205.

30 4. "911" service charges levied under chapter 365.

31

1 5. Amounts charged for the rental or other use of
2 property owned by a public body which is not in the public
3 rights-of-way to a dealer of communications services for any
4 purpose, including, but not limited to, the placement or
5 attachment of equipment used in the provision of
6 communications services.

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

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

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

23 9. Special assessments and impact fees.

24 10. Pole attachment fees that are charged by a local
25 government for attachments to utility poles owned by the local
26 government.

27 11. Utility service fees or other similar user fees
28 for utility services.

29 12. Any other generally applicable tax, fee, charge,
30 or imposition authorized by general law on July 1, 2000, which
31

1 is not specifically prohibited by this subsection or included
2 as a replaced revenue source in s. 202.20.

3 Section 19. Paragraph (i) of subsection (3) of section
4 202.26, Florida Statutes, is repealed.

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

7 202.27 Return filing; rules for self-accrual.--

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

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

25 202.28 Credit for collecting tax; penalties.--

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

1 percent of the amount of the tax due and accounted for and
2 remitted to the department.

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

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

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

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

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

27 Section 22. Paragraph (a) of subsection (1) of section
28 202.37, Florida Statutes, is amended to read:

29 202.37 Special rules for administration of local
30 communications services tax.--

31

1 (1)(a) Except as otherwise provided in this section,
2 all statutory provisions and administrative rules applicable
3 to the communications services tax imposed by s. 202.12 apply
4 to any local communications services tax imposed under s.
5 202.19, and the department shall administer, collect, and
6 enforce all taxes imposed under s. 202.19, including interest
7 and penalties attributable thereto, in accordance with the
8 same procedures used in the administration, collection, and
9 enforcement of the communications services tax imposed by s.
10 202.12. Audits performed by the department shall include a
11 determination of the dealer's compliance with the
12 jurisdictional situsing of its customers' service addresses
13 and a determination of whether the rate collected for the
14 local tax pursuant to ss. 202.19 and 202.20 is correct.

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

17 202.38 Special rules for bad debts and adjustments
18 under previous taxes.--

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

28 2. Any dealer who has paid a local public service tax
29 levied pursuant to chapter 166 on telecommunications services
30 billed prior to October 1, 2001, which are no longer subject
31 to such tax as a result of chapter 2000-260, Laws of Florida,

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

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

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

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

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

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

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

11 Section 24. Paragraph (b) of subsection (1) of section
12 203.01, Florida Statutes, as amended by chapter 2000-260, Laws
13 of Florida, is amended to read:

14 203.01 Tax on gross receipts for utility and
15 communications services.--

16 (1)(a)1. Every person that receives payment for any
17 utility service shall report by the last day of each month to
18 the Department of Revenue, under oath of the secretary or some
19 other officer of such person, the total amount of gross
20 receipts derived from business done within this state, or
21 between points within this state, for the preceding month and,
22 at the same time, shall pay into the State Treasury an amount
23 equal to a percentage of such gross receipts at the rate set
24 forth in paragraph (b). Such collections shall be certified
25 by the Comptroller upon the request of the State Board of
26 Education.

27 2. A tax is levied on communications services as
28 defined in s. 202.11(3). Such tax shall be applied to the same
29 services and transactions as are subject to taxation under
30 chapter 202, and to communications services that are subject
31 to the exemption provided in s. 202.125(1). Such tax shall be

1 applied to the sales price of communications services when
2 sold at retail and to the actual cost of operating substitute
3 communications systems, as such terms are defined in s.
4 202.11, shall be due and payable at the same time as the taxes
5 imposed pursuant to chapter 202, and shall be administered and
6 collected pursuant to the provisions of chapter 202.

7 (b) The rate applied to utility services shall be 2.5
8 percent. The rate applied to communications services shall be
9 2.36 percent ~~the rate calculated pursuant to s. 44, chapter~~
10 ~~2000-260, Laws of Florida.~~

11 Section 25. Effective upon this act becoming a law,
12 paragraph (c) of subsection (3) of section 337.401, Florida
13 Statutes, as amended by section 50 of chapter 2000-260, Laws
14 of Florida, is amended to read:

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

17 (3)

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

1 sub-subparagraph b. and must inform the Department of Revenue
2 of the election by certified mail by July 16 ~~±~~, 2001. Such
3 election shall take effect October 1, 2001.

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

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

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

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

31

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

6 a. The noncharter county may elect to require and
7 collect permit fees from any providers of communications
8 services that use or occupy noncharter 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 noncharter county under this
27 sub-subparagraph may not exceed \$100. However, permit fees may
28 not be imposed with respect to permits that may be required
29 for service drop lines not required to be noticed under s.
30 556.108(5)(b) or for any activity that does not require the
31

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

1 Section 26. Paragraphs (f) and (g) of subsection (3)
2 of section 337.401, Florida Statutes, as amended by section 51
3 of chapter 2000-260, Laws of Florida, are repealed, paragraphs
4 (a), (c), (e), and (h) of said subsection are amended, new
5 paragraphs (j) and (k) are added to said subsection, and
6 subsections (4) and (5) of said section are amended, to read:

7 337.401 Use of right-of-way for utilities subject to
8 regulation; permit; fees.--

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

1 or regulations that a municipality or county may adopt
2 relating to the placement or maintenance of communications
3 facilities in its roads or rights-of-way under this
4 subsection, a municipality or county may require a provider of
5 communications services that places or seeks to place
6 facilities in its roads or rights-of-way to register with the
7 municipality or county and to provide the name of the
8 registrant; the name, address, and telephone number of a
9 contact person for the registrant; the number of the
10 registrant's current certificate of authorization issued by
11 the Florida Public Service Commission or the Federal
12 Communications Commission; and proof of insurance or
13 self-insuring status adequate to defend and cover claims.

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

1 right to recover any such expenses associated with such
2 in-kind requirements, to the extent permitted by federal law.

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

20 a.(I) The municipality or charter county may require
21 and collect permit fees from any providers of communications
22 services that use or occupy municipal or county roads or
23 rights-of-way. All fees permitted under this sub-subparagraph
24 must be reasonable and commensurate with the direct and actual
25 cost of the regulatory activity, including issuing and
26 processing permits, plan reviews, physical inspection, and
27 direct administrative costs; must be demonstrable; and must be
28 equitable among users of the roads or rights-of-way. A fee
29 permitted under this sub-subparagraph may not: be offset
30 against the tax imposed under chapter 202; include the costs
31 of roads or rights-of-way acquisition or roads or

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

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

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

1 use or occupy roads or rights-of-way as provided in this
2 section. If a municipality or charter county elects to operate
3 under this sub-subparagraph, the total rate for the local
4 communications services tax as computed under s. 202.20~~(1)~~ and
5 ~~(2)~~ for that municipality or charter county may be increased
6 by ordinance or resolution by an amount not to exceed a rate
7 of 0.12 percent. If a municipality or charter county elects to
8 increase its rate effective October 1, 2001, the municipality
9 or charter county shall inform the department of such
10 increased rate by certified mail postmarked on or before July
11 16, 2001.

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

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

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

1 of roads or rights-of-way acquisition or roads or
2 rights-of-way rental; include any general administrative,
3 management, or maintenance costs of the roads or
4 rights-of-way; or be based on a percentage of the value or
5 costs associated with the work to be performed on the roads or
6 rights-of-way. In an action to recover amounts due for a fee
7 not permitted under this sub-subparagraph, the prevailing
8 party may recover court costs and attorney's fees at trial and
9 on appeal. In addition to the limitations set forth in this
10 section, a fee levied by a noncharter county under this
11 sub-subparagraph may not exceed \$100. However, permit fees may
12 not be imposed with respect to permits that may be required
13 for service drop lines not required to be noticed under s.
14 556.108(5)(b) or for any activity that does not require the
15 physical disturbance of the roads or rights-of-way or does not
16 impair access to or full use of the roads or rights-of-way.

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

1 fees for providers of communications services. If a noncharter
2 county elects to increase its rate effective October 1, 2001,
3 the noncharter county shall inform the department of such
4 increased rate by certified mail postmarked on or before July
5 16, 2001.

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

9 3. Except as provided in this paragraph,
10 municipalities and counties retain all existing authority to
11 require and collect permit fees from users or occupants of
12 municipal or county roads or rights-of-way and to set
13 appropriate permit fee amounts.

14 (e) The authority of municipalities and counties to
15 require franchise fees from providers of communications
16 services, with respect to the provision of communications
17 services, is specifically preempted by the state, except as
18 otherwise provided in subparagraph (a)2.~~paragraph (f)~~,
19 because of unique circumstances applicable to providers of
20 communications services when compared to other utilities
21 occupying municipal or county roads or rights-of-way.
22 Providers of communications services may provide similar
23 services in a manner that requires the placement of facilities
24 in municipal or county roads or rights-of-way or in a manner
25 that does not require the placement of facilities in such
26 roads or rights-of-way. Although similar communications
27 services may be provided by different means, the state desires
28 to treat providers of communications services in a
29 nondiscriminatory manner and to have the taxes, franchise
30 fees, and other fees paid by providers of communications
31 services be competitively neutral. Municipalities and counties

1 retain all existing authority, if any, to collect franchise
2 fees from users or occupants of municipal or county roads or
3 rights-of-way other than providers of communications services,
4 and the provisions of this subsection shall have no effect
5 upon this authority. The provisions of this subsection do not
6 restrict the authority, if any, of municipalities or counties
7 or other governmental entities to receive reasonable rental
8 fees based on fair market value for the use of public lands
9 and buildings on property outside the public roads or
10 rights-of-way for the placement of communications antennas and
11 towers.

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

26 (j) Pursuant to this paragraph, any county or
27 municipality may by ordinance change either its election made
28 on or before July 16, 2001, under paragraph (c) or an election
29 previously made under this paragraph.

30 1.a. If a municipality or charter county changes its
31 election under this paragraph in order to exercise its

1 authority to require and collect permit fees in accordance
2 with this subsection, the rate of the local communications
3 services tax imposed by such jurisdiction pursuant to ss.
4 202.19 and 202.20 shall automatically be reduced by the sum of
5 0.12 percent plus the percentage, if any, by which such rate
6 was increased pursuant to sub-subparagraph (c)1.b.

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

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

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

26 b. Any county or municipality changing its election
27 under this paragraph in order to exercise its authority to
28 require and collect permit fees shall, in addition to
29 complying with the notice requirements under s. 202.21,
30 provide to all dealers providing communications services in
31 such jurisdiction written notice of such change of election by

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

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

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

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

21 Section 27. Notwithstanding any provision of law to
22 the contrary, the provisions of s. 166.234, Florida Statutes,
23 shall continue to apply with respect to all public service
24 taxes imposed on telecommunications services under s.
25 166.231(9), Florida Statutes, prior to its amendment by
26 chapter 2000-260, Laws of Florida.

27 Section 28. (1) Notwithstanding any law or ordinance
28 to the contrary, and regardless of the payment schedule
29 contained in any license, franchise, ordinance, or other
30 arrangement that provides for payment after December 31, 2001,
31 all franchise fees required to be paid by cable or

1 telecommunications service providers with respect to cable or
2 telecommunications services provided prior to October 1, 2001,
3 shall be paid on or before December 31, 2001.

4 (2) For services provided prior to October 1, 2001,
5 all franchise fees required to be paid prior to October 1,
6 2001, under any license, franchise, ordinance, or other
7 arrangement shall be paid as provided in such license,
8 franchise, ordinance, or other arrangement. Cable and
9 telecommunications services providers shall be obligated to
10 remit franchise fees collected from subscribers for services
11 billed prior to October 1, 2001, regardless of their actual
12 collection date.

13 Section 29. Effective upon this act becoming a law,
14 section 52, subsections (1) and (2) of section 58, and section
15 59 of chapter 2000-260, Laws of Florida, are repealed.

16 Section 30. Except as otherwise provided herein, this
17 act shall take effect October 1, 2001.

18
19 *****

20 HOUSE SUMMARY

21 Provides that ch. 202, F.S., the Communications Services
22 Tax Simplification Law, and related statutory changes,
23 shall take effect October 1, 2001. As originally enacted
24 by the 2000 Legislature, these provisions were scheduled
25 to be repealed prior to their effective date. Specifies
26 the applicable tax rates. Provides various clarifying and
27 transitional provisions, including provisions relating to
28 disposition of proceeds, local tax rates, determination
29 of local tax situs, and refunds. Provides for application
30 of tax to private communications services and mobile
31 communications services. See bill for details.