

By the Committees on Fiscal Policy & Resources, Utilities
& Telecommunications and Representatives Ritter, Barreiro,
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(Additional Sponsors on Last Printed Page)

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

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

1 2000-260, Laws of Florida, and transition from
2 the previous tax structure; amending s. 203.01,
3 F.S.; specifying the rate of the gross receipts
4 tax on communications services; amending s.
5 212.031, F.S.; conforming language; amending s.
6 212.20, F.S.; removing provisions relating to
7 deposit of certain proceeds under ch. 212,
8 F.S., in the Mail Order Sales Tax Clearing
9 Trust Fund; amending ss. 11.45, 218.65, and
10 288.1169, F.S.; correcting references; amending
11 s. 212.202, F.S.; renaming the Mail Order Sales
12 Tax Clearing Trust Fund as the Communications
13 Services Tax Clearing Trust Fund; amending s.
14 337.401, F.S.; revising dates for notice of
15 election by municipalities and counties
16 regarding imposition of permit fees to the
17 department; providing that a municipality or
18 county that elects not to impose permit fees on
19 communications services providers may increase
20 its local tax rate by resolution; requiring
21 notice to the department; repealing s.
22 337.401(3)(f) and (g), F.S., relating to the
23 authority of municipalities and counties to
24 request in-kind requirements from cable service
25 providers and to negotiate cable service
26 franchises, and revising and relocating such
27 provisions under said section; providing
28 relationship of provisions relating to
29 regulation of placement or maintenance of
30 communications facilities in public roads or
31 rights-of-way by counties or municipalities to

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

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

23
24 Be It Enacted by the Legislature of the State of Florida:

25
26 Section 1. Section 202.105, Florida Statutes, is
27 created to read:

28 202.105 Declaration of legislative findings and
29 intent.--

30 (1) It is declared to be a specific legislative
31 finding that the creation of this chapter fulfills important

1 state interests by reforming the tax laws to provide a fair,
2 efficient, and uniform method for taxing communications
3 services sold in this state. This chapter is essential to the
4 continued economic vitality of this increasingly important
5 industry because it restructures state and local taxes and
6 fees to account for the impact of federal legislation,
7 industry deregulation, and the convergence of service
8 offerings that is now taking place among providers. This
9 chapter promotes the increased competition that accompanies
10 deregulation by embracing a competitively neutral tax policy
11 that will free consumers to choose a provider based on
12 tax-neutral considerations. This chapter further spurs new
13 competition by simplifying an extremely complicated state and
14 local tax and fee system. Simplification will lower the cost
15 of collecting taxes and fees, increase service availability,
16 and place downward pressure on price. Newfound administrative
17 efficiency is demonstrated by a reduction in the number of
18 returns that a provider must file each month. By
19 restructuring separate taxes and fees into a revenue-neutral
20 communications services tax centrally administered by the
21 department, this chapter will ensure that the growth of the
22 industry is unimpaired by excessive governmental regulation.
23 The tax imposed pursuant to this chapter is a replacement for
24 taxes and fees previously imposed and is not a new tax. The
25 taxes imposed and administered pursuant to this chapter are of
26 general application and are imposed in a uniform, consistent,
27 and nondiscriminatory manner.

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

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

7 202.11 Definitions.--As used in this chapter:

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

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

1 air-ground radiotelephone service as defined in 47 C.F.R. s.
2 22.99 as in effect on June 1, 1999.

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

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

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

21 ~~1.2.~~ The connection, movement, change, or termination
22 of communications services.

23 ~~2.3.~~ The detailed billing of communications services.

24 ~~3.4.~~ The sale of directory listings in connection with
25 a communications service.

26 ~~4.5.~~ Central office and custom calling features.

27 ~~5.6.~~ Voice mail and other messaging service.

28 ~~6.7.~~ Directory assistance.

29 7. The service of sending or receiving a document
30 commonly referred to as a facsimile or "fax," except when
31

- 1 performed during the course of providing professional or
2 advertising services.
- 3 (b) The sales price of communications services does
4 not include charges for any of the following:
- 5 1. Any excise tax, sales tax, or similar tax levied by
6 the United States or any state or local government on the
7 purchase, sale, use, or consumption of any communications
8 service, including, but not limited to, any tax imposed under
9 this chapter or chapter 203 which is permitted or required to
10 be added to the sales price of such service, if the tax is
11 stated separately.
- 12 2. Any fee or assessment levied by the United States
13 or any state or local government, including, but not limited
14 to, regulatory fees and emergency telephone surcharges, which
15 is required to be added to the price of such service if the
16 fee or assessment is separately stated.
- 17 3. Communications services ~~Local telephone service~~
18 paid for by inserting coins into coin-operated communications
19 devices available to the public.
- 20 4. The sale or recharge of a prepaid calling
21 arrangement.
- 22 5. The provision of air-to-ground communications
23 services, defined as a radio service provided to purchasers
24 while on board an aircraft.
- 25 6. A dealer's internal use of communications services
26 in connection with its business of providing communications
27 services.
- 28 7. Charges for property or other services that are not
29 part of the sale of communications services, if such charges
30 are stated separately from the charges for communications
31 services.

1 (15) "Service address" means:
2 (a)(b) Except as otherwise provided in this section in
3 ~~the case of all other communications services~~, the location of
4 the communications equipment from which communications
5 services originate or at which communications services are
6 received by the customer. If the location of such equipment
7 cannot be determined as part of the billing process, as in the
8 case of ~~mobile communications services, paging systems,~~
9 ~~maritime systems, third-number and calling-card calls, and~~
10 similar services, the term means the location determined by
11 the dealer based on the customer's telephone number, the
12 customer's mailing address to which bills are sent by the
13 dealer, or another street address provided by the customer.
14 ~~However, such address must be within the licensed service area~~
15 ~~of the dealer.~~In the case of a communications service paid
16 through a credit or payment mechanism that does not relate to
17 a service address, such as a bank, travel, debit, or credit
18 card, the service address is the address of the central
19 office, as determined by the area code and the first three
20 digits of the seven-digit originating telephone number.
21 (b)(a) In the case of cable services and
22 direct-to-home satellite services, the location where the
23 customer receives the services in this state.
24 (c) In the case of mobile communications services, the
25 customer's place of primary use.
26 (16) "Substitute communications system" means any
27 telephone system, or other system capable of providing
28 communications services, which a person purchases, installs,
29 rents, or leases for his or her own use to provide himself or
30 herself with services used as a substitute for any switched
31 service or dedicated facility by which ~~communications services~~

1 ~~provided by a dealer of communications services~~ provides a
2 communication path.

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

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

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

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

18 (b) "Customer" does not include:

19 1. A reseller of mobile communications services; or

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

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

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

28 (22) "Licensed service area" means the geographic area
29 in which the home service provider is authorized by law or
30 contract to provide mobile communications service to the
31 customer.

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

4 (a) The residential street address or the primary
5 business street address of the customer; and

6 (b) Within the licensed service area of the home
7 service provider.

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

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

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

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

28 202.12 Sales of communications services.--The
29 Legislature finds that every person who engages in the
30 business of selling communications services at retail in this
31 state is exercising a taxable privilege. It is the intent of

1 the Legislature that the tax imposed by chapter 203 be
2 administered as provided in this chapter.

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

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

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

14
15 when sold at retail, computed on each taxable sale for the
16 purpose of remitting the tax due. The gross receipts tax
17 imposed by chapter 203 shall be collected on the same taxable
18 transactions and remitted with the tax imposed by this
19 paragraph. If no tax is imposed by this paragraph by reason of
20 s. 202.125(1), the tax imposed by chapter 203 shall
21 nevertheless be collected and remitted in the manner and at
22 the time prescribed for tax collections and remittances under
23 this chapter.

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

1 chapter 203 shall be applied to the same costs, and remitted
2 with the tax imposed by this paragraph.

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

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

14

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

20 (d) At the rate set forth in paragraph (a) on the
21 sales price of private communications services provided within
22 this state. In determining the sales price of private
23 communications services subject to tax, the communications
24 service provider shall be entitled to use any method that
25 reasonably allocates the total charges among the states in
26 which channel termination points are located. An allocation
27 method is deemed to be reasonable for purposes of this
28 paragraph if the communications service provider regularly
29 used such method for Florida tax purposes prior to December
30 31, 2000. If a communications service provider uses a
31 reasonable allocation method, such provider shall be held

1 harmless from any liability for additional tax, interest, or
2 penalty based on a different allocation method. The gross
3 receipts tax imposed by chapter 203 shall be collected on the
4 same taxable transactions and remitted with the tax imposed by
5 this paragraph.

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

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

24 (3) Notwithstanding any law to the contrary, the
25 combined amount of taxes imposed under this section and s.
26 203.01(1)(a)2. shall not exceed \$100,000 per calendar year on
27 charges to any person for interstate communications services
28 that originate outside this state and terminate within this
29 state. This subsection applies only to holders of a
30 direct-pay permit issued under this subsection. A refund may
31 not be given for taxes paid before receiving a direct-pay

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

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

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

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

31

1 (d) At the rate set forth in paragraph (a) on the
2 sales price of private communications services provided within
3 this state, which shall be determined in accordance with the
4 following provisions:-
5 1. Any charge with respect to a channel termination
6 point located within this state;
7 2. Any charge for the use of a channel between two
8 channel termination points located in this state; and
9 3. Where channel termination points are located both
10 within and outside of this state:
11 a. If any segment between two such channel termination
12 points is separately billed, 50 percent of such charge; and
13 b. If any segment of the circuit is not separately
14 billed, an amount equal to the total charge for such circuit
15 multiplied by a fraction, the numerator of which is the number
16 of channel termination points within this state and the
17 denominator of which is the total number of channel
18 termination points of the circuit.~~In determining the sales~~
19 ~~price of private communications services subject to tax, the~~
20 ~~communications service provider shall be entitled to use any~~
21 ~~method that reasonably allocates the total charges among the~~
22 ~~states in which channel termination points are located. An~~
23 ~~allocation method is deemed to be reasonable for purposes of~~
24 ~~this paragraph if the communications service provider~~
25 ~~regularly used such method for Florida tax purposes prior to~~
26 ~~December 31, 2000. If a communications service provider uses a~~
27 ~~reasonable allocation method, such provider shall be held~~
28 ~~harmless from any liability for additional tax, interest, or~~
29 ~~penalty based on a different allocation method.~~
30
31

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

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

7 202.155 Special rules for mobile communications
8 services.--

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

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

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

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

28 (3)(a) The department shall provide notice to the
29 customer of its intent to redetermine the customer's place of
30 primary use. If a final order is entered ruling that the
31 address used by a home service provider as a customer's place

1 of primary use does not meet the definition of "place of
2 primary use" provided by s. 202.11, the department shall
3 notify the home service provider of the proper address to be
4 used as such customer's place of primary use. The home service
5 provider shall begin using the correct address within 120
6 days.

7 (b) The department shall provide notice to the home
8 service provider of its intent to redetermine the assignment
9 of a taxing jurisdiction by a home service provider under s.
10 202.22. If a final order is entered ruling that the
11 jurisdiction assigned by the home service provider is
12 incorrect, the department shall notify the home service
13 provider of the proper jurisdictional assignment. The home
14 service provider shall begin using the correct jurisdictional
15 assignment within 120 days.

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

25 (b) If a mobile communications service is not subject
26 to the taxes administered pursuant to this chapter, a customer
27 may not rely upon the nontaxability of such service unless the
28 customer's home service provider separately states the sales
29 price of such nontaxable services or the home service provider
30 elects, after receiving a written request from the customer in
31 the form required by the provider, to provide verifiable data

1 based upon the home service provider's books and records that
2 are kept in the regular course of business that reasonably
3 identifies the sales price of such nontaxable service.

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

7 202.16 Payment.--The taxes imposed or administered
8 under this chapter and chapter 203 shall be collected from all
9 dealers of taxable communications services on the sale at
10 retail in this state of communications services taxable under
11 this chapter and chapter 203. The full amount of the taxes on
12 a credit sale, installment sale, or sale made on any kind of
13 deferred payment plan is due at the moment of the transaction
14 in the same manner as a cash sale.

15 (1)(a) Except as otherwise provided in ss.
16 202.12(1)(b) and 202.15, the taxes collected under this
17 chapter and chapter 203, ~~including any penalties or interest~~
18 ~~attributable to the nonpayment of such taxes or for~~
19 ~~noncompliance with this chapter or chapter 203,~~ shall be paid
20 by the purchaser of the communications service and shall be
21 collected from such person by the dealer of communications
22 services.

23 (3) Notwithstanding the rate of tax on the sale of
24 communications services imposed pursuant to this chapter and
25 chapter 203, the department shall make available in an
26 electronic format or otherwise ~~prescribe by rule~~ the tax
27 amounts and brackets applicable to each taxable sale such that
28 the tax collected results in a tax rate no less than the tax
29 rate imposed pursuant to this chapter and chapter 203.

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

1 202.17 Registration.--

2 (1) Each person seeking to engage in business as a
3 dealer of communications services must file with the
4 department an application for a certificate of registration.
5 Registration under this section does not constitute
6 registration with a municipality or county for the purpose of
7 placing and maintaining communications facilities in municipal
8 or county rights-of-way, as described in s. 337.401.

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

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

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

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

28 (c) The name and complete residence address of the
29 owner or the names and residence addresses of the partners, if
30 the applicant is a partnership, or of the principal officers,
31 if the applicant is a corporation or association. If the

1 applicant is a corporation organized under the laws of another
2 state, territory, or country, he or she must also file with
3 the application a certified copy of the certificate or license
4 issued by the Department of State showing that the corporation
5 is authorized to transact business in this state.

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

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

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

20 202.18 Allocation and disposition of tax
21 proceeds.--The proceeds of the communications services taxes
22 remitted under this chapter shall be treated as follows:

23 (2) The proceeds of the taxes remitted under s.
24 202.12(1)(c) shall be divided as follows:

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

29 (b) Sixty-three percent ~~The portion of the remainder~~
30 ~~such proceeds which is derived from the rate component~~
31 ~~specified in s. 202.12(1)(c)1.~~ shall be allocated to the state

1 and distributed pursuant to s. 212.20(6), except that the
2 proceeds allocated pursuant to s. 212.20(6)(d)3. shall be
3 prorated to the participating counties in the same proportion
4 as that month's collection of the taxes and fees imposed
5 pursuant to chapter 212 and paragraph (1)(b).

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

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

17 3. In each calendar year, the proportion of the
18 proceeds allocated based on the half-cent sales tax under s.
19 218.61 shall be allocated to each county in the same
20 proportion as the county's percentage of total sales tax
21 allocation for the prior state fiscal year and distributed
22 pursuant to s. 218.62, except that for calendar year 2001,
23 state fiscal year 2000-2001 proportions shall be used.~~The~~
24 ~~remaining portion of such proceeds shall be allocated to the~~
25 ~~municipalities and counties in proportion to the allocation of~~
26 ~~receipts from the half-cent sales tax under s. 218.61 and the~~
27 ~~emergency distribution of such tax under s. 218.65.~~

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

1 (3)(a) Notwithstanding any law to the contrary, the
2 proceeds of each local communications services tax levied by a
3 municipality or county pursuant to s. 202.19(1) or s.
4 202.20(1), less the department's costs of administration,
5 shall be transferred to the Local Communications Services Tax
6 Clearing Trust Fund and held there to be distributed to such
7 municipality or county. However, the proceeds of any
8 communications services tax imposed pursuant to s. 202.19(5)
9 shall be deposited and disbursed in accordance with ss.
10 212.054 and 212.055. For purposes of this section, the
11 proceeds of any tax levied by a municipality, county, or
12 school board under s. 202.19(1) or s. 202.20(1) are all funds
13 collected and received by the department pursuant to a
14 specific levy authorized by such sections ~~section~~, including
15 any interest and penalties attributable to the tax levy.

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

24 2. The department shall make any adjustments to the
25 distributions pursuant to this paragraph which are necessary
26 to reflect the proper amounts due to individual jurisdictions.
27 In the event that the department adjusts amounts due to
28 reflect a correction in the situsing of a customer, such
29 adjustment shall be limited to the amount of tax actually
30 collected from such customer by the dealer of communication
31 services.

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

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

6 (1) The governing authority of each county and
7 municipality may, by ordinance, levy a discretionary
8 communications services tax.

9 (2)(a) Charter counties and municipalities may levy
10 the tax authorized by subsection (1) at a rate of up to 5.1
11 percent for municipalities and charter counties that have not
12 chosen to levy permit fees, and at a rate of up to 4.98
13 percent for municipalities and charter counties that have
14 chosen to levy permit fees.

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

17 (c) The maximum rates authorized by paragraphs (a) and
18 (b) do 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, nor
21 do they supersede conversion or emergency rates authorized by
22 s. 202.20 which are in excess of these maximum rates.~~The rate~~
23 ~~of such tax shall be as follows:~~

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

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

30
31

1 ~~The rate imposed by any municipality or county shall be~~
2 ~~expressed in increments of one-tenth of a percent and rounded~~
3 ~~up to the nearest one-tenth percent.~~

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

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

30 ~~(b)(c)~~ This subsection does not supersede or impair
31 the right, if any, of a municipality or county to require the

1 payment of consideration or to require the payment of
2 regulatory fees or assessments by persons using or occupying
3 its roads or rights-of-way in a capacity other than that of a
4 dealer of communications services.

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

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

9 ~~b.2.~~ Are charged to a service address in the
10 municipality.

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

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

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

31

1 ~~b.2.~~ Are charged to a service address in the
2 unincorporated area of the county.

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

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

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

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

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

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

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

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

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

25 (8) Notwithstanding any law to the contrary, a tax
26 imposed under this section shall not exceed \$25,000 per
27 calendar year on communications services charges billed to a
28 service address located in a municipality or county imposing a
29 local communications services tax for interstate
30 communications services that originate outside this state and
31 terminate within this state. This subsection applies only to

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

26 (9) ~~A municipality or county that imposes a tax under~~
27 ~~subsection (1) may use~~ The revenues raised by any such tax
28 imposed under subsection (1) or s. 202.20(1) may be used by a
29 municipality or county for any public purpose, including, but
30 not limited to, pledging such revenues for the repayment of
31 current or future bonded indebtedness. Revenues raised by a

1 tax imposed under subsection (5) shall be used for the same
2 purposes as the underlying discretionary sales surtax imposed
3 by the county or school board under s. 212.055.

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

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

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

22 202.19 Authorization to impose local communications
23 services tax.--

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

27 a. Originate or terminate in this state; and
28 b. Are charged to a service address in the
29 municipality.

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

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

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

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

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

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

19 (b) With respect to private communications services,
20 the tax shall be on the sales price of such services provided
21 within the county, which shall be determined in accordance
22 with the following provisions:-

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

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

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

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

31

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

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

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

25 (12) Notwithstanding any other provision of this
26 section, with respect to mobile communications services, the
27 rate of a local communications services tax levied under this
28 section shall be applied to the sales price of all mobile
29 communications services deemed to be provided to a customer by
30 a home service provider pursuant to s. 117(a) of the Mobile
31 Telecommunications Sourcing Act, Pub. L. No. 106-252, if such

1 customer's service address is located within the municipality
2 levying the tax or within the unincorporated area of the
3 county levying the tax, as the case may be.

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

7 202.20 Local communications services tax conversion
8 rates.--

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

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u> <u>rates for</u> <u>local</u> <u>governments</u> <u>that have NOT</u> <u>chosen to</u> <u>levy</u> <u>permit fees</u>	<u>Conversion</u> <u>rates for</u> <u>local</u> <u>governments</u> <u>that have</u> <u>chosen to</u> <u>levy</u> <u>permit fees</u>
29 <u>ALACHUA</u>	<u>Alachua</u>	<u>5.00%</u>	<u>4.88%</u>
30 <u>Alachua</u>	<u>Alachua</u>	<u>4.10%</u>	<u>3.98%</u>
31 <u>Archer</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>

1	<u>Gainesville</u>	<u>Alachua</u>	<u>5.30%</u>	<u>5.18%</u>
2	<u>Hawthorne</u>	<u>Alachua</u>	<u>2.00%</u>	<u>1.88%</u>
3	<u>High Springs</u>	<u>Alachua</u>	<u>2.80%</u>	<u>2.68%</u>
4	<u>LaCrosse</u>	<u>Alachua</u>	<u>3.60%</u>	<u>3.48%</u>
5	<u>Micanopy</u>	<u>Alachua</u>	<u>2.70%</u>	<u>2.58%</u>
6	<u>Newberry</u>	<u>Alachua</u>	<u>4.60%</u>	<u>4.48%</u>
7	<u>Waldo</u>	<u>Alachua</u>	<u>1.40%</u>	<u>1.28%</u>
8	<u>BAKER</u>	<u>Baker</u>	<u>0.50%</u>	<u>0.50%</u>
9	<u>Glen Saint</u>			
10	<u>Mary</u>	<u>Baker</u>	<u>5.70%</u>	<u>5.58%</u>
11	<u>Macclenny</u>	<u>Baker</u>	<u>6.40%</u>	<u>6.28%</u>
12	<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
13	<u>Callaway</u>	<u>Bay</u>	<u>5.50%</u>	<u>5.38%</u>
14	<u>Cedar Grove</u>	<u>Bay</u>	<u>5.20%</u>	<u>5.08%</u>
15	<u>Lynn Haven</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
16	<u>Mexico Beach</u>	<u>Bay</u>	<u>3.20%</u>	<u>3.08%</u>
17	<u>Panama City</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
18	<u>Panama City</u>			
19	<u>Beach</u>	<u>Bay</u>	<u>3.80%</u>	<u>3.68%</u>
20	<u>Parker</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
21	<u>Springfield</u>	<u>Bay</u>	<u>4.40%</u>	<u>4.28%</u>
22	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
23	<u>Brooker</u>	<u>Bradford</u>	<u>3.20%</u>	<u>3.08%</u>
24	<u>Hampton</u>	<u>Bradford</u>	<u>2.40%</u>	<u>2.28%</u>
25	<u>Lawtey</u>	<u>Bradford</u>	<u>1.20%</u>	<u>1.08%</u>
26	<u>Starke</u>	<u>Bradford</u>	<u>3.80%</u>	<u>3.08%</u>
27	<u>BREVARD</u>	<u>Brevard</u>	<u>1.40%</u>	<u>1.18%</u>
28	<u>Cape</u>			
29	<u>Canaveral</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
30	<u>Cocoa</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
31	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.50%</u>	<u>5.38%</u>

1	<u>Indialantic</u>	<u>Brevard</u>	<u>6.70%</u>	<u>6.58%</u>
2	<u>Indian</u>			
3	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
4	<u>Malabar</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
5	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
6	<u>Melbourne</u>			
7	<u>Beach</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
8	<u>Melbourne</u>			
9	<u>Village</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
10	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
11	<u>Palm Shores</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
12	<u>Rockledge</u>	<u>Brevard</u>	<u>4.40%</u>	<u>4.28%</u>
13	<u>Satellite</u>			
14	<u>Beach</u>	<u>Brevard</u>	<u>1.80%</u>	<u>1.68%</u>
15	<u>Titusville</u>	<u>Brevard</u>	<u>5.70%</u>	<u>5.58%</u>
16	<u>West</u>			
17	<u>Melbourne</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>
18	<u>BROWARD</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
19	<u>Coconut Creek</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
20	<u>Cooper City</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
21	<u>Coral Springs</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
22	<u>Dania</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
23	<u>Davie</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
24	<u>Deerfield</u>			
25	<u>Beach</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
26	<u>Ft.</u>			
27	<u>Lauderdale</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
28	<u>Hallandale</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
29	<u>Hillsboro</u>			
30	<u>Beach</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
31	<u>Hollywood</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>

1	<u>Lauderdale-</u>			
2	<u>by-the-Sea</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
3	<u>Lauderdale</u>			
4	<u>Lakes</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
5	<u>Lauderhill</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
6	<u>Lazy Lake</u>			
7	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
8	<u>Lighthouse</u>			
9	<u>Point</u>	<u>Broward</u>	<u>6.60%</u>	<u>6.48%</u>
10	<u>Margate</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
11	<u>Miramar</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
12	<u>North</u>			
13	<u>Lauderdale</u>	<u>Broward</u>	<u>4.10%</u>	<u>3.98%</u>
14	<u>Oakland Park</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
15	<u>Parkland</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
16	<u>Pembroke Park</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
17	<u>Pembroke</u>			
18	<u>Pines</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
19	<u>Plantation</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
20	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
21	<u>Sea Ranch</u>			
22	<u>Lakes</u>	<u>Broward</u>	<u>1.60%</u>	<u>1.48%</u>
23	<u>Southwest</u>			
24	<u>Ranches</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
25	<u>Sunrise</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
26	<u>Tamarac</u>	<u>Broward</u>	<u>2.50%</u>	<u>1.78%</u>
27	<u>Weston</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
28	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.90%</u>	<u>5.78%</u>
29	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
30	<u>Altha</u>	<u>Calhoun</u>	<u>4.30%</u>	<u>4.18%</u>
31	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.40%</u>	<u>1.28%</u>

1	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>2.00%</u>	<u>1.88%</u>
2	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.40%</u>	<u>5.28%</u>
3	<u>CITRUS</u>	<u>Citrus</u>	<u>2.10%</u>	<u>2.10%</u>
4	<u>Crystal River</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
5	<u>Inverness</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
6	<u>CLAY</u>	<u>Clay</u>	<u>6.30%</u>	<u>6.18%</u>
7	<u>Green Cove</u>			
8	<u>Springs</u>	<u>Clay</u>	<u>4.00%</u>	<u>3.88%</u>
9	<u>Keystone</u>			
10	<u>Heights</u>	<u>Clay</u>	<u>2.30%</u>	<u>2.18%</u>
11	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
12	<u>Penney Farms</u>	<u>Clay</u>	<u>2.00%</u>	<u>1.88%</u>
13	<u>COLLIER</u>	<u>Collier</u>	<u>2.30%</u>	<u>2.30%</u>
14	<u>Everglades</u>	<u>Collier</u>	<u>4.20%</u>	<u>3.88%</u>
15	<u>Marco Island</u>	<u>Collier</u>	<u>2.50%</u>	<u>1.98%</u>
16	<u>Naples</u>	<u>Collier</u>	<u>3.60%</u>	<u>3.48%</u>
17	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.40%</u>	<u>1.40%</u>
18	<u>Ft. White</u>	<u>Columbia</u>	<u>0.70%</u>	<u>0.58%</u>
19	<u>Lake City</u>	<u>Columbia</u>	<u>4.70%</u>	<u>4.58%</u>
20	<u>DESOTO</u>	<u>DeSoto</u>	<u>2.20%</u>	<u>2.20%</u>
21	<u>Arcadia</u>	<u>DeSoto</u>	<u>4.00%</u>	<u>3.88%</u>
22	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
23	<u>Cross City</u>	<u>Dixie</u>	<u>2.70%</u>	<u>2.58%</u>
24	<u>Horseshoe</u>			
25	<u>Beach</u>	<u>Dixie</u>	<u>6.70%</u>	<u>6.58%</u>
26	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.80%</u>	<u>4.68%</u>
27	<u>Atlantic</u>			
28	<u>Beach</u>	<u>Duval</u>	<u>6.40%</u>	<u>6.28%</u>
29	<u>Baldwin</u>	<u>Duval</u>	<u>6.60%</u>	<u>6.48%</u>
30	<u>Jacksonville</u>			
31	<u>Beach</u>	<u>Duval</u>	<u>5.00%</u>	<u>4.78%</u>

1	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.30%</u>	<u>4.18%</u>
2	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.70%</u>	<u>1.70%</u>
3	<u>Century</u>	<u>Escambia</u>	<u>2.30%</u>	<u>2.18%</u>
4	<u>Pensacola</u>	<u>Escambia</u>	<u>5.50%</u>	<u>5.38%</u>
5	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.70%</u>	<u>0.70%</u>
6	<u>Beverly Beach</u>	<u>Flagler</u>	<u>2.00%</u>	<u>1.88%</u>
7	<u>Bunnell</u>	<u>Flagler</u>	<u>2.70%</u>	<u>2.58%</u>
8	<u>Flagler Beach</u>	<u>Flagler &</u>		
9		<u>Volusia</u>	<u>5.40%</u>	<u>5.28%</u>
10	<u>Marineland</u>	<u>Flagler &</u>		
11		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
12	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.40%</u>	<u>1.28%</u>
13	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
14	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.90%</u>	<u>3.78%</u>
15	<u>Carrabelle</u>	<u>Franklin</u>	<u>6.20%</u>	<u>6.08%</u>
16	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.30%</u>	<u>0.30%</u>
17	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
18	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
19	<u>Gretna</u>	<u>Gadsden</u>	<u>4.20%</u>	<u>4.08%</u>
20	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
21	<u>Midway</u>	<u>Gadsden</u>	<u>4.00%</u>	<u>3.88%</u>
22	<u>Quincy</u>	<u>Gadsden</u>	<u>1.20%</u>	<u>1.08%</u>
23	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>Bell</u>	<u>Gilchrist</u>	<u>4.80%</u>	<u>4.68%</u>
25	<u>Fanning</u>	<u>Gilchrist &</u>		
26	<u>Springs</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
27	<u>Trenton</u>	<u>Gilchrist</u>	<u>4.20%</u>	<u>4.08%</u>
28	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
29	<u>Moore Haven</u>	<u>Glades</u>	<u>1.30%</u>	<u>1.18%</u>
30	<u>GULF</u>	<u>Gulf</u>	<u>0.40%</u>	<u>0.40%</u>
31	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>

1	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
2	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
3	<u>Jasper</u>	<u>Hamilton</u>	<u>5.20%</u>	<u>4.98%</u>
4	<u>Jennings</u>	<u>Hamilton</u>	<u>1.60%</u>	<u>1.48%</u>
5	<u>White Springs</u>	<u>Hamilton</u>	<u>5.40%</u>	<u>5.28%</u>
6	<u>HARDEE</u>	<u>Hardee</u>	<u>1.20%</u>	<u>1.20%</u>
7	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.40%</u>	<u>3.28%</u>
8	<u>Wauchula</u>	<u>Hardee</u>	<u>5.40%</u>	<u>5.28%</u>
9	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.40%</u>	<u>2.28%</u>
10	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
11	<u>Clewiston</u>	<u>Hendry</u>	<u>3.50%</u>	<u>3.38%</u>
12	<u>La Belle</u>	<u>Hendry</u>	<u>4.40%</u>	<u>4.28%</u>
13	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.50%</u>	<u>1.50%</u>
14	<u>Brooksville</u>	<u>Hernando</u>	<u>1.00%</u>	<u>0.88%</u>
15	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
16	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.20%</u>	<u>1.20%</u>
17	<u>Avon Park</u>	<u>Highlands</u>	<u>4.70%</u>	<u>4.58%</u>
18	<u>Lake Placid</u>	<u>Highlands</u>	<u>1.00%</u>	<u>0.88%</u>
19	<u>Sebring</u>	<u>Highlands</u>	<u>1.20%</u>	<u>0.88%</u>
20	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.20%</u>	<u>2.08%</u>
21	<u>Plant City</u>	<u>Hillsborough</u>	<u>6.10%</u>	<u>5.98%</u>
22	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.50%</u>	<u>5.28%</u>
23	<u>Temple</u>			
24	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.80%</u>	<u>5.68%</u>
25	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
26	<u>Bonifay</u>	<u>Holmes</u>	<u>6.20%</u>	<u>6.08%</u>
27	<u>Esto</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
28	<u>Noma</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.08%</u>
29	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.90%</u>	<u>2.78%</u>
30	<u>Westville</u>	<u>Holmes</u>	<u>1.00%</u>	<u>0.88%</u>
31	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.50%</u>	<u>1.50%</u>

1	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.40%</u>	<u>4.28%</u>
2	<u>Indian River</u>			
3	<u>Shores</u>	<u>Indian River</u>	<u>3.00%</u>	<u>2.88%</u>
4	<u>Orchid</u>	<u>Indian River</u>	<u>2.30%</u>	<u>2.18%</u>
5	<u>Sebastian</u>	<u>Indian River</u>	<u>3.50%</u>	<u>3.38%</u>
6	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.40%</u>	<u>5.28%</u>
7	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
8	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
9	<u>Bascom</u>	<u>Jackson</u>	<u>1.30%</u>	<u>1.18%</u>
10	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
11	<u>Cottdonale</u>	<u>Jackson</u>	<u>4.70%</u>	<u>4.58%</u>
12	<u>Graceville</u>	<u>Jackson</u>	<u>4.80%</u>	<u>4.68%</u>
13	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
14	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
15	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
16	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
17	<u>Marianna</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
18	<u>Sneads</u>	<u>Jackson</u>	<u>3.60%</u>	<u>3.48%</u>
19	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>1.00%</u>	<u>1.00%</u>
20	<u>Monticello</u>	<u>Jefferson</u>	<u>4.90%</u>	<u>4.78%</u>
21	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>Mayo</u>	<u>Lafayette</u>	<u>2.10%</u>	<u>1.98%</u>
23	<u>LAKE</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.90%</u>
24	<u>Astatula</u>	<u>Lake</u>	<u>4.80%</u>	<u>4.68%</u>
25	<u>Clermont</u>	<u>Lake</u>	<u>5.00%</u>	<u>4.88%</u>
26	<u>Eustis</u>	<u>Lake</u>	<u>5.50%</u>	<u>5.38%</u>
27	<u>Fruitland</u>			
28	<u>Park</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
29	<u>Groveland</u>	<u>Lake</u>	<u>5.30%</u>	<u>5.18%</u>
30	<u>Howey-in-</u>			
31	<u>the-Hills</u>	<u>Lake</u>	<u>3.60%</u>	<u>3.48%</u>

1	<u>Lady Lake</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.38%</u>
2	<u>Leesburg</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
3	<u>Mascotte</u>	<u>Lake</u>	<u>4.20%</u>	<u>4.08%</u>
4	<u>Minneola</u>	<u>Lake</u>	<u>3.50%</u>	<u>3.38%</u>
5	<u>Montverde</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.78%</u>
6	<u>Mount Dora</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.28%</u>
7	<u>Tavares</u>	<u>Lake</u>	<u>5.60%</u>	<u>5.48%</u>
8	<u>Umatilla</u>	<u>Lake</u>	<u>3.40%</u>	<u>3.28%</u>
9	<u>LEE</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
10	<u>Bonita</u>			
11	<u>Springs</u>	<u>Lee</u>	<u>1.90%</u>	<u>1.78%</u>
12	<u>Cape Coral</u>	<u>Lee</u>	<u>1.60%</u>	<u>1.48%</u>
13	<u>Ft. Myers</u>	<u>Lee</u>	<u>5.10%</u>	<u>4.98%</u>
14	<u>Ft. Myers</u>			
15	<u>Beach</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
16	<u>Sanibel</u>	<u>Lee</u>	<u>2.50%</u>	<u>2.38%</u>
17	<u>LEON</u>	<u>Leon</u>	<u>1.10%</u>	<u>1.10%</u>
18	<u>Tallahassee</u>	<u>Leon</u>	<u>4.70%</u>	<u>4.58%</u>
19	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
20	<u>Bronson</u>	<u>Levy</u>	<u>2.80%</u>	<u>2.68%</u>
21	<u>Cedar Key</u>	<u>Levy</u>	<u>2.30%</u>	<u>2.18%</u>
22	<u>Chiefland</u>	<u>Levy</u>	<u>2.90%</u>	<u>2.78%</u>
23	<u>Inglis</u>	<u>Levy</u>	<u>3.80%</u>	<u>3.68%</u>
24	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
25	<u>Williston</u>	<u>Levy</u>	<u>1.80%</u>	<u>1.68%</u>
26	<u>Yankeetown</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
27	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
28	<u>Bristol</u>	<u>Liberty</u>	<u>3.10%</u>	<u>2.98%</u>
29	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
30	<u>Greenville</u>	<u>Madison</u>	<u>2.30%</u>	<u>2.18%</u>
31	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>

1	<u>Madison</u>	<u>Madison</u>	<u>5.30%</u>	<u>4.88%</u>
2	<u>MANATEE</u>	<u>Manatee</u>	<u>0.80%</u>	<u>0.80%</u>
3	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.50%</u>	<u>1.38%</u>
4	<u>Bradenton</u>	<u>Manatee</u>	<u>6.10%</u>	<u>5.98%</u>
5	<u>Bradenton</u>			
6	<u>Beach</u>	<u>Manatee</u>	<u>6.00%</u>	<u>5.88%</u>
7	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.80%</u>	<u>3.68%</u>
8	<u>Palmetto</u>	<u>Manatee</u>	<u>5.80%</u>	<u>5.68%</u>
9	<u>Longboat Key</u>	<u>Manatee &</u>		
10		<u>Sarasota</u>	<u>3.50%</u>	<u>3.38%</u>
11	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
12	<u>Belleview</u>	<u>Marion</u>	<u>1.00%</u>	<u>0.88%</u>
13	<u>Dunnellon</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>McIntosh</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
15	<u>Ocala</u>	<u>Marion</u>	<u>5.20%</u>	<u>5.08%</u>
16	<u>Reddick</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
17	<u>MARTIN</u>	<u>Martin</u>	<u>1.50%</u>	<u>1.50%</u>
18	<u>Jupiter</u>			
19	<u>Island</u>	<u>Martin</u>	<u>0.70%</u>	<u>0.58%</u>
20	<u>Ocean Breeze</u>			
21	<u>Park</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
22	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
23	<u>Stuart</u>	<u>Martin</u>	<u>5.20%</u>	<u>5.08%</u>
24	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.78%</u>
25	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
26	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
27	<u>Bay Harbor</u>			
28	<u>Islands</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
29	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
30	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
31	<u>El Portal</u>	<u>Miami-Dade</u>	<u>6.00%</u>	<u>5.88%</u>

1	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.80%</u>	<u>5.68%</u>
2	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.10%</u>	<u>1.98%</u>
3	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
4	<u>Hialeah</u>			
5	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
6	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.70%</u>	<u>5.58%</u>
7	<u>Indian Creek</u>			
8	<u>Village</u>	<u>Miami-Dade</u>	<u>0.80%</u>	<u>0.68%</u>
9	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
10	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.70%</u>	<u>6.58%</u>
12	<u>Miami</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
13	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
14	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
15	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.20%</u>	<u>3.08%</u>
16	<u>North Bay</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
17	<u>North Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
18	<u>North Miami</u>			
19	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>4.00%</u>	<u>3.88%</u>
21	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.90%</u>	<u>5.78%</u>
22	<u>South Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
23	<u>Sunny Isles</u>			
24	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.50%</u>	<u>5.38%</u>
25	<u>Surfside</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
26	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
27	<u>Virginia</u>			
28	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
29	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
30	<u>MONROE</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.50%</u>
31	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>

1	<u>Key Colony</u>			
2	<u>Beach</u>	<u>Monroe</u>	<u>2.60%</u>	<u>2.48%</u>
3	<u>Key West</u>	<u>Monroe</u>	<u>1.60%</u>	<u>1.48%</u>
4	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>Marathon</u>	<u>Monroe</u>	<u>2.10%</u>	<u>1.68%</u>
6	<u>NASSAU</u>	<u>Nassau</u>	<u>0.80%</u>	<u>0.80%</u>
7	<u>Callahan</u>	<u>Nassau</u>	<u>4.90%</u>	<u>4.78%</u>
8	<u>Fernandina</u>			
9	<u>Beach</u>	<u>Nassau</u>	<u>5.40%</u>	<u>5.28%</u>
10	<u>Hilliard</u>	<u>Nassau</u>	<u>3.40%</u>	<u>3.28%</u>
11	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.70%</u>	<u>0.70%</u>
12	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
13	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.70%</u>	<u>3.58%</u>
14	<u>Destin</u>	<u>Okaloosa</u>	<u>2.10%</u>	<u>1.98%</u>
15	<u>Ft. Walton</u>			
16	<u>Beach</u>	<u>Okaloosa</u>	<u>5.90%</u>	<u>5.78%</u>
17	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>3.00%</u>	<u>2.88%</u>
18	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>5.30%</u>	<u>5.18%</u>
19	<u>Niceville</u>	<u>Okaloosa</u>	<u>6.00%</u>	<u>5.88%</u>
20	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
21	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>4.10%</u>	<u>3.98%</u>
22	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.90%</u>	<u>0.90%</u>
23	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.80%</u>	<u>4.68%</u>
24	<u>ORANGE</u>	<u>Orange</u>	<u>5.20%</u>	<u>4.98%</u>
25	<u>Apopka</u>	<u>Orange</u>	<u>6.50%</u>	<u>6.38%</u>
26	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
27	<u>Belle Isle</u>	<u>Orange</u>	<u>1.80%</u>	<u>1.68%</u>
28	<u>Eatonville</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
29	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
30	<u>Lake Buena</u>			
31	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>

1	<u>Maitland</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.38%</u>
2	<u>Oakland</u>	<u>Orange</u>	<u>5.40%</u>	<u>5.28%</u>
3	<u>Ocoee</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.68%</u>
4	<u>Orlando</u>	<u>Orange</u>	<u>4.40%</u>	<u>4.28%</u>
5	<u>Windermere</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
6	<u>Winter Garden</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
7	<u>Winter Park</u>	<u>Orange</u>	<u>6.10%</u>	<u>5.98%</u>
8	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.28%</u>
9	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.38%</u>
11	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
12	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
13	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
14	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
15	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
16	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.20%</u>	<u>0.28%</u>
17	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.40%</u>	<u>2.28%</u>
18	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
19	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
20	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
21	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.70%</u>	<u>0.58%</u>
22	<u>Greenacres</u>			
23	<u>City</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
24	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
25	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.28%</u>
26	<u>Highland</u>			
27	<u>Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
28	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>6.30%</u>	<u>6.18%</u>
29	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
30	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.30%</u>	<u>4.18%</u>
31	<u>Jupiter</u>			

1	<u>Inlet Colony</u>	<u>Palm Beach</u>	<u>2.10%</u>	<u>1.98%</u>
2	<u>Lake Clarke</u>			
3	<u>Shores</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
4	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
5	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
6	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
7	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.80%</u>	<u>1.68%</u>
8	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.90%</u>	<u>5.78%</u>
9	<u>North Palm</u>			
10	<u>Beach</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.28%</u>
11	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
12	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
13	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
14	<u>Palm Beach</u>			
15	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
16	<u>Palm Beach</u>			
17	<u>Shores</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
18	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
19	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
20	<u>Royal Palm</u>			
21	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
22	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
23	<u>South Palm</u>			
24	<u>Beach</u>	<u>Palm Beach</u>	<u>6.00%</u>	<u>5.88%</u>
25	<u>Tequesta</u>			
26	<u>Village</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
27	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
28	<u>West Palm</u>			
29	<u>Beach</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
30	<u>PASCO</u>	<u>Pasco</u>	<u>1.60%</u>	<u>1.60%</u>
31	<u>Dade City</u>	<u>Pasco</u>	<u>5.30%</u>	<u>5.18%</u>

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

1	<u>Shores</u>	<u>Pinellas</u>	<u>1.20%</u>	<u>1.08%</u>
2	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.90%</u>	<u>6.38%</u>
3	<u>St. Pete</u>			
4	<u>Beach</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
5	<u>St.</u>			
6	<u>Petersburg</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
7	<u>Seminole</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
8	<u>South</u>			
9	<u>Pasadena</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
10	<u>Tarpon</u>			
11	<u>Springs</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
12	<u>Treasure</u>			
13	<u>Island</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
14	<u>POLK</u>	<u>Polk</u>	<u>2.90%</u>	<u>2.78%</u>
15	<u>Auburndale</u>	<u>Polk</u>	<u>4.60%</u>	<u>4.48%</u>
16	<u>Bartow</u>	<u>Polk</u>	<u>6.50%</u>	<u>5.68%</u>
17	<u>Davenport</u>	<u>Polk</u>	<u>3.70%</u>	<u>3.58%</u>
18	<u>Dundee</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.88%</u>
19	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.80%</u>	<u>5.68%</u>
20	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.60%</u>	<u>4.98%</u>
21	<u>Frostproof</u>	<u>Polk</u>	<u>5.70%</u>	<u>5.58%</u>
22	<u>Haines City</u>	<u>Polk</u>	<u>5.50%</u>	<u>5.38%</u>
23	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>Hillcrest</u>			
25	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
26	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
27	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.90%</u>	<u>3.78%</u>
28	<u>Lake Wales</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
29	<u>Lakeland</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
30	<u>Mulberry</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
31	<u>Polk City</u>	<u>Polk</u>	<u>3.00%</u>	<u>2.88%</u>

1	<u>Winter Haven</u>	<u>Polk</u>	<u>6.70%</u>	<u>6.58%</u>
2	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.30%</u>	<u>1.30%</u>
3	<u>Crescent City</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>
4	<u>Interlachen</u>	<u>Putnam</u>	<u>1.80%</u>	<u>1.68%</u>
5	<u>Palatka</u>	<u>Putnam</u>	<u>5.40%</u>	<u>5.28%</u>
6	<u>Pomona Park</u>	<u>Putnam</u>	<u>3.10%</u>	<u>2.98%</u>
7	<u>Welaka</u>	<u>Putnam</u>	<u>2.70%</u>	<u>2.58%</u>
8	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.70%</u>	<u>1.70%</u>
9	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
10	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.40%</u>	<u>1.28%</u>
11	<u>Milton</u>	<u>Santa Rosa</u>	<u>6.20%</u>	<u>6.08%</u>
12	<u>SARASOTA</u>	<u>Sarasota</u>	<u>5.10%</u>	<u>4.98%</u>
13	<u>North Port</u>	<u>Sarasota</u>	<u>6.10%</u>	<u>5.98%</u>
14	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
15	<u>Venice</u>	<u>Sarasota</u>	<u>5.40%</u>	<u>5.28%</u>
16	<u>SEMINOLE</u>	<u>Seminole</u>	<u>3.20%</u>	<u>2.98%</u>
17	<u>Altamonte</u>			
18	<u>Springs</u>	<u>Seminole</u>	<u>5.20%</u>	<u>5.08%</u>
19	<u>Casselberry</u>	<u>Seminole</u>	<u>5.70%</u>	<u>5.58%</u>
20	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.40%</u>	<u>4.28%</u>
21	<u>Longwood</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
22	<u>Oviedo</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
23	<u>Sanford</u>	<u>Seminole</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>Winter</u>			
25	<u>Springs</u>	<u>Seminole</u>	<u>6.20%</u>	<u>6.08%</u>
26	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.30%</u>	<u>1.30%</u>
27	<u>Hastings</u>	<u>St. Johns</u>	<u>1.60%</u>	<u>1.48%</u>
28	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.80%</u>	<u>4.68%</u>
29	<u>St. Augustine</u>			
30	<u>Beach</u>	<u>St. Johns</u>	<u>4.90%</u>	<u>4.78%</u>
31	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>

1	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.90%</u>	<u>4.78%</u>
2	<u>Port St.</u>			
3	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
4	<u>St. Lucie</u>			
5	<u>Village</u>	<u>St. Lucie</u>	<u>1.80%</u>	<u>1.68%</u>
6	<u>SUMTER</u>	<u>Sumter</u>	<u>0.80%</u>	<u>0.80%</u>
7	<u>Bushnell</u>	<u>Sumter</u>	<u>5.40%</u>	<u>5.28%</u>
8	<u>Center Hill</u>	<u>Sumter</u>	<u>4.70%</u>	<u>4.58%</u>
9	<u>Coleman</u>	<u>Sumter</u>	<u>4.20%</u>	<u>4.08%</u>
10	<u>Webster</u>	<u>Sumter</u>	<u>3.30%</u>	<u>3.18%</u>
11	<u>Wildwood</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
12	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.50%</u>	<u>0.50%</u>
13	<u>Branford</u>	<u>Suwannee</u>	<u>4.90%</u>	<u>4.78%</u>
14	<u>Live Oak</u>	<u>Suwannee</u>	<u>6.00%</u>	<u>5.88%</u>
15	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.20%</u>	<u>1.20%</u>
16	<u>Perry</u>	<u>Taylor</u>	<u>5.90%</u>	<u>5.78%</u>
17	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
18	<u>Lake Butler</u>	<u>Union</u>	<u>2.50%</u>	<u>2.38%</u>
19	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
20	<u>Worthington</u>			
21	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>VOLUSIA</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
23	<u>Daytona Beach</u>	<u>Volusia</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>Daytona Beach</u>			
25	<u>Shores</u>	<u>Volusia</u>	<u>5.50%</u>	<u>5.38%</u>
26	<u>DeBary</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
27	<u>DeLand</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
28	<u>Deltona</u>	<u>Volusia</u>	<u>6.60%</u>	<u>6.48%</u>
29	<u>Edgewater</u>	<u>Volusia</u>	<u>5.20%</u>	<u>5.08%</u>
30	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
31	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.20%</u>	<u>2.08%</u>

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

24
25 This paragraph is repealed October 1, 2002.

26 (b) Beginning October 1, 2002, there are hereby levied
27 the following local communications services tax conversion
28 rates on taxable sales as authorized by s. 202.19. The
29 conversion rates take effect without any action required by
30 the local government. The conversion rates for local
31 governments that have not chosen to levy permit fees do not

1 include the add-ons of up to 0.12 percent for municipalities
2 and charter counties or of up to 0.24 percent for noncharter
3 counties authorized pursuant to s. 337.401.
4

<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>
12 <u>ALACHUA</u>	<u>Alachua</u>	<u>4.70%</u>	<u>4.58%</u>
13 <u>Alachua</u>	<u>Alachua</u>	<u>3.80%</u>	<u>3.58%</u>
14 <u>Archer</u>	<u>Alachua</u>	<u>3.10%</u>	<u>2.98%</u>
15 <u>Gainesville</u>	<u>Alachua</u>	<u>4.90%</u>	<u>4.78%</u>
16 <u>Hawthorne</u>	<u>Alachua</u>	<u>1.90%</u>	<u>1.78%</u>
17 <u>High Springs</u>	<u>Alachua</u>	<u>2.60%</u>	<u>2.48%</u>
18 <u>LaCrosse</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
19 <u>Micanopy</u>	<u>Alachua</u>	<u>2.50%</u>	<u>2.38%</u>
20 <u>Newberry</u>	<u>Alachua</u>	<u>4.20%</u>	<u>4.08%</u>
21 <u>Waldo</u>	<u>Alachua</u>	<u>1.30%</u>	<u>1.18%</u>
22 <u>BAKER</u>	<u>Baker</u>	<u>0.40%</u>	<u>0.40%</u>
23 <u>Glen Saint</u>			
24 <u>Mary</u>	<u>Baker</u>	<u>5.30%</u>	<u>5.18%</u>
25 <u>Macclenny</u>	<u>Baker</u>	<u>5.90%</u>	<u>5.78%</u>
26 <u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
27 <u>Callaway</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
28 <u>Cedar Grove</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
29 <u>Lynn Haven</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
30 <u>Mexico Beach</u>	<u>Bay</u>	<u>3.00%</u>	<u>2.88%</u>
31 <u>Panama City</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>

1	<u>Panama City</u>			
2	<u>Beach</u>	<u>Bay</u>	<u>3.50%</u>	<u>3.38%</u>
3	<u>Parker</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
4	<u>Springfield</u>	<u>Bay</u>	<u>4.00%</u>	<u>3.88%</u>
5	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
6	<u>Brooker</u>	<u>Bradford</u>	<u>3.00%</u>	<u>2.88%</u>
7	<u>Hampton</u>	<u>Bradford</u>	<u>2.20%</u>	<u>2.08%</u>
8	<u>Lawtey</u>	<u>Bradford</u>	<u>1.10%</u>	<u>0.98%</u>
9	<u>Starke</u>	<u>Bradford</u>	<u>3.50%</u>	<u>2.88%</u>
10	<u>BREVARD</u>	<u>Brevard</u>	<u>1.30%</u>	<u>1.08%</u>
11	<u>Cape</u>			
12	<u>Canaveral</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
13	<u>Cocoa</u>	<u>Brevard</u>	<u>3.90%</u>	<u>3.78%</u>
14	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.10%</u>	<u>4.98%</u>
15	<u>Indialantic</u>	<u>Brevard</u>	<u>6.20%</u>	<u>6.08%</u>
16	<u>Indian</u>			
17	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.00%</u>	<u>3.88%</u>
18	<u>Malabar</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
19	<u>Melbourne</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
20	<u>Melbourne</u>			
21	<u>Beach</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
22	<u>Melbourne</u>			
23	<u>Village</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
24	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>
25	<u>Palm Shores</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
26	<u>Rockledge</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
27	<u>Satellite</u>			
28	<u>Beach</u>	<u>Brevard</u>	<u>1.70%</u>	<u>1.58%</u>
29	<u>Titusville</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
30	<u>West</u>			
31	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>

1	<u>BROWARD</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
2	<u>Coconut Creek</u>	<u>Broward</u>	<u>4.70%</u>	<u>4.58%</u>
3	<u>Cooper City</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
4	<u>Coral Springs</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
5	<u>Dania</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
6	<u>Davie</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
7	<u>Deerfield</u>			
8	<u>Beach</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
9	<u>Ft.</u>			
10	<u>Lauderdale</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
11	<u>Hallandale</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
12	<u>Hillsboro</u>			
13	<u>Beach</u>	<u>Broward</u>	<u>1.20%</u>	<u>1.08%</u>
14	<u>Hollywood</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
15	<u>Lauderdale-</u>			
16	<u>by-the-Sea</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
17	<u>Lauderdale</u>			
18	<u>Lakes</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
19	<u>Lauderhill</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
20	<u>Lazy Lake</u>			
21	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
22	<u>Lighthouse</u>			
23	<u>Point</u>	<u>Broward</u>	<u>6.10%</u>	<u>5.98%</u>
24	<u>Margate</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
25	<u>Miramar</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
26	<u>North</u>			
27	<u>Lauderdale</u>	<u>Broward</u>	<u>3.80%</u>	<u>3.68%</u>
28	<u>Oakland Park</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
29	<u>Parkland</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
30	<u>Pembroke Park</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
31	<u>Pembroke</u>			

1	<u>Pines</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
2	<u>Plantation</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
3	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
4	<u>Sea Ranch</u>			
5	<u>Lakes</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
6	<u>Southwest</u>			
7	<u>Ranches</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
8	<u>Sunrise</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
9	<u>Tamarac</u>	<u>Broward</u>	<u>2.30%</u>	<u>1.58%</u>
10	<u>Weston</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
12	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
13	<u>Altha</u>	<u>Calhoun</u>	<u>4.00%</u>	<u>3.88%</u>
14	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.30%</u>	<u>1.18%</u>
15	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>1.80%</u>	<u>1.68%</u>
16	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.00%</u>	<u>4.88%</u>
17	<u>CITRUS</u>	<u>Citrus</u>	<u>2.00%</u>	<u>2.00%</u>
18	<u>Crystal River</u>	<u>Citrus</u>	<u>5.10%</u>	<u>4.98%</u>
19	<u>Inverness</u>	<u>Citrus</u>	<u>5.20%</u>	<u>5.08%</u>
20	<u>CLAY</u>	<u>Clay</u>	<u>5.80%</u>	<u>5.68%</u>
21	<u>Green Cove</u>			
22	<u>Springs</u>	<u>Clay</u>	<u>3.70%</u>	<u>3.58%</u>
23	<u>Keystone</u>			
24	<u>Heights</u>	<u>Clay</u>	<u>2.10%</u>	<u>1.98%</u>
25	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
26	<u>Penney Farms</u>	<u>Clay</u>	<u>1.90%</u>	<u>1.78%</u>
27	<u>COLLIER</u>	<u>Collier</u>	<u>2.10%</u>	<u>2.10%</u>
28	<u>Everglades</u>	<u>Collier</u>	<u>3.90%</u>	<u>3.58%</u>
29	<u>Marco Island</u>	<u>Collier</u>	<u>2.30%</u>	<u>1.78%</u>
30	<u>Naples</u>	<u>Collier</u>	<u>3.30%</u>	<u>3.18%</u>
31	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.30%</u>	<u>1.30%</u>

1	<u>Ft. White</u>	<u>Columbia</u>	<u>0.60%</u>	<u>0.48%</u>
2	<u>Lake City</u>	<u>Columbia</u>	<u>4.40%</u>	<u>4.28%</u>
3	<u>DESOTO</u>	<u>Desoto</u>	<u>2.10%</u>	<u>2.10%</u>
4	<u>Arcadia</u>	<u>Desoto</u>	<u>3.70%</u>	<u>3.58%</u>
5	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
6	<u>Cross City</u>	<u>Dixie</u>	<u>2.50%</u>	<u>2.38%</u>
7	<u>Horseshoe</u>			
8	<u>Beach</u>	<u>Dixie</u>	<u>6.20%</u>	<u>6.08%</u>
9	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.50%</u>	<u>4.38%</u>
10	<u>Atlantic</u>			
11	<u>Beach</u>	<u>Duval</u>	<u>5.90%</u>	<u>5.78%</u>
12	<u>Baldwin</u>	<u>Duval</u>	<u>6.10%</u>	<u>5.98%</u>
13	<u>Jacksonville</u>			
14	<u>Beach</u>	<u>Duval</u>	<u>4.60%</u>	<u>4.38%</u>
15	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.00%</u>	<u>3.88%</u>
16	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.60%</u>	<u>1.60%</u>
17	<u>Century</u>	<u>Escambia</u>	<u>2.10%</u>	<u>1.98%</u>
18	<u>Pensacola</u>	<u>Escambia</u>	<u>5.10%</u>	<u>4.88%</u>
19	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.60%</u>	<u>0.60%</u>
20	<u>Beverly Beach</u>	<u>Flagler</u>	<u>1.80%</u>	<u>1.68%</u>
21	<u>Bunnell</u>	<u>Flagler</u>	<u>2.50%</u>	<u>2.38%</u>
22	<u>Flagler</u>	<u>Flagler &</u>		
23	<u>Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
24	<u>Marineland</u>	<u>Flagler &</u>		
25		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
26	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.30%</u>	<u>1.18%</u>
27	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
28	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.60%</u>	<u>3.48%</u>
29	<u>Carrabelle</u>	<u>Franklin</u>	<u>5.70%</u>	<u>5.58%</u>
30	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.20%</u>	<u>0.20%</u>
31	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.00%</u>	<u>0.88%</u>

1	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
2	<u>Gretna</u>	<u>Gadsden</u>	<u>3.90%</u>	<u>3.78%</u>
3	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
4	<u>Midway</u>	<u>Gadsden</u>	<u>3.70%</u>	<u>3.58%</u>
5	<u>Quincy</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
6	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
7	<u>Bell</u>	<u>Gilchrist</u>	<u>4.50%</u>	<u>4.38%</u>
8	<u>Fanning</u>	<u>Gilchrist &</u>		
9	<u>Springs</u>	<u>Levy</u>	<u>5.50%</u>	<u>5.38%</u>
10	<u>Trenton</u>	<u>Gilchrist</u>	<u>3.90%</u>	<u>3.78%</u>
11	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
12	<u>Moore Haven</u>	<u>Glades</u>	<u>1.20%</u>	<u>1.08%</u>
13	<u>GULF</u>	<u>Gulf</u>	<u>0.30%</u>	<u>0.30%</u>
14	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
15	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
16	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
17	<u>Jasper</u>	<u>Hamilton</u>	<u>4.80%</u>	<u>4.58%</u>
18	<u>Jennings</u>	<u>Hamilton</u>	<u>1.50%</u>	<u>1.38%</u>
19	<u>White Springs</u>	<u>Hamilton</u>	<u>5.00%</u>	<u>4.88%</u>
20	<u>HARDEE</u>	<u>Hardee</u>	<u>1.10%</u>	<u>1.10%</u>
21	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.20%</u>	<u>3.08%</u>
22	<u>Wauchula</u>	<u>Hardee</u>	<u>5.00%</u>	<u>4.88%</u>
23	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.20%</u>	<u>2.08%</u>
24	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
25	<u>Clewiston</u>	<u>Hendry</u>	<u>3.20%</u>	<u>3.08%</u>
26	<u>La Belle</u>	<u>Hendry</u>	<u>4.10%</u>	<u>3.98%</u>
27	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.40%</u>	<u>1.40%</u>
28	<u>Brooksville</u>	<u>Hernando</u>	<u>0.90%</u>	<u>0.78%</u>
29	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
30	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.10%</u>	<u>1.10%</u>
31	<u>Avon Park</u>	<u>Highlands</u>	<u>4.40%</u>	<u>4.28%</u>

1	<u>Lake Placid</u>	<u>Highlands</u>	<u>0.90%</u>	<u>0.78%</u>
2	<u>Sebring</u>	<u>Highlands</u>	<u>1.10%</u>	<u>0.78%</u>
3	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.10%</u>	<u>1.98%</u>
4	<u>Plant City</u>	<u>Hillsborough</u>	<u>5.60%</u>	<u>5.48%</u>
5	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.00%</u>	<u>4.88%</u>
6	<u>Temple</u>			
7	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.40%</u>	<u>5.28%</u>
8	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
9	<u>Bonifay</u>	<u>Holmes</u>	<u>5.70%</u>	<u>5.58%</u>
10	<u>Esto</u>	<u>Holmes</u>	<u>0.80%</u>	<u>0.68%</u>
11	<u>Noma</u>	<u>Holmes</u>	<u>0.10%</u>	<u>0.00%</u>
12	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.70%</u>	<u>2.58%</u>
13	<u>Westville</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
14	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.40%</u>	<u>1.40%</u>
15	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.10%</u>	<u>3.98%</u>
16	<u>Indian River</u>			
17	<u>Shores</u>	<u>Indian River</u>	<u>2.80%</u>	<u>2.68%</u>
18	<u>Orchid</u>	<u>Indian River</u>	<u>2.10%</u>	<u>1.98%</u>
19	<u>Sebastian</u>	<u>Indian River</u>	<u>3.30%</u>	<u>3.18%</u>
20	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.00%</u>	<u>4.88%</u>
21	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
22	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
23	<u>Bascom</u>	<u>Jackson</u>	<u>1.20%</u>	<u>1.08%</u>
24	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
25	<u>Cottdondale</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
26	<u>Graceville</u>	<u>Jackson</u>	<u>4.40%</u>	<u>4.28%</u>
27	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
28	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
29	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
30	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
31	<u>Marianna</u>	<u>Jackson</u>	<u>4.00%</u>	<u>3.88%</u>

1	<u>Sneads</u>	<u>Jackson</u>	<u>3.30%</u>	<u>3.18%</u>
2	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>0.90%</u>	<u>0.90%</u>
3	<u>Monticello</u>	<u>Jefferson</u>	<u>4.50%</u>	<u>4.38%</u>
4	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>Mayo</u>	<u>Lafayette</u>	<u>2.00%</u>	<u>1.88%</u>
6	<u>LAKE</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.70%</u>
7	<u>Astatula</u>	<u>Lake</u>	<u>4.40%</u>	<u>4.28%</u>
8	<u>Clermont</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
9	<u>Eustis</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
10	<u>Fruitland</u>			
11	<u>Park</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
12	<u>Groveland</u>	<u>Lake</u>	<u>4.90%</u>	<u>4.78%</u>
13	<u>Howey-in-the-</u>			
14	<u>Hills</u>	<u>Lake</u>	<u>3.30%</u>	<u>3.18%</u>
15	<u>Lady Lake</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
16	<u>Leesburg</u>	<u>Lake</u>	<u>1.30%</u>	<u>1.18%</u>
17	<u>Mascotte</u>	<u>Lake</u>	<u>3.90%</u>	<u>3.78%</u>
18	<u>Minneola</u>	<u>Lake</u>	<u>3.20%</u>	<u>3.08%</u>
19	<u>Montverde</u>	<u>Lake</u>	<u>1.80%</u>	<u>1.68%</u>
20	<u>Mount Dora</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.18%</u>
21	<u>Tavares</u>	<u>Lake</u>	<u>5.20%</u>	<u>5.08%</u>
22	<u>Umatilla</u>	<u>Lake</u>	<u>3.10%</u>	<u>2.98%</u>
23	<u>LEE</u>	<u>Lee</u>	<u>2.00%</u>	<u>1.88%</u>
24	<u>Bonita</u>			
25	<u>Springs</u>	<u>Lee</u>	<u>1.70%</u>	<u>1.58%</u>
26	<u>Cape Coral</u>	<u>Lee</u>	<u>1.50%</u>	<u>1.38%</u>
27	<u>Ft. Myers</u>	<u>Lee</u>	<u>4.70%</u>	<u>4.58%</u>
28	<u>Ft. Myers</u>			
29	<u>Beach</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
30	<u>Sanibel</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
31	<u>LEON</u>	<u>Leon</u>	<u>1.00%</u>	<u>1.00%</u>

1	<u>Tallahassee</u>	<u>Leon</u>	<u>4.40%</u>	<u>4.28%</u>
2	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>Bronson</u>	<u>Levy</u>	<u>2.50%</u>	<u>2.38%</u>
4	<u>Cedar Key</u>	<u>Levy</u>	<u>2.10%</u>	<u>1.98%</u>
5	<u>Chiefland</u>	<u>Levy</u>	<u>2.70%</u>	<u>2.58%</u>
6	<u>Inglis</u>	<u>Levy</u>	<u>3.50%</u>	<u>3.38%</u>
7	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
8	<u>Williston</u>	<u>Levy</u>	<u>1.60%</u>	<u>1.48%</u>
9	<u>Yankeetown</u>	<u>Levy</u>	<u>5.60%</u>	<u>5.48%</u>
10	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
11	<u>Bristol</u>	<u>Liberty</u>	<u>2.90%</u>	<u>2.78%</u>
12	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
13	<u>Greenville</u>	<u>Madison</u>	<u>2.10%</u>	<u>1.98%</u>
14	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
15	<u>Madison</u>	<u>Madison</u>	<u>4.90%</u>	<u>4.48%</u>
16	<u>MANATEE</u>	<u>Manatee</u>	<u>0.70%</u>	<u>0.70%</u>
17	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.40%</u>	<u>1.28%</u>
18	<u>Bradenton</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
19	<u>Bradenton</u>			
20	<u>Beach</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
21	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.50%</u>	<u>3.38%</u>
22	<u>Palmetto</u>	<u>Manatee</u>	<u>5.30%</u>	<u>5.18%</u>
23	<u>Longboat Key</u>	<u>Manatee &</u>		
24		<u>Sarasota</u>	<u>3.20%</u>	<u>3.08%</u>
25	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>Bellview</u>	<u>Marion</u>	<u>0.90%</u>	<u>0.78%</u>
27	<u>Dunnellon</u>	<u>Marion</u>	<u>4.50%</u>	<u>4.38%</u>
28	<u>McIntosh</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
29	<u>Ocala</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
30	<u>Reddick</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
31	<u>MARTIN</u>	<u>Martin</u>	<u>1.30%</u>	<u>1.30%</u>

1	<u>Jupiter</u>			
2	<u>Island</u>	<u>Martin</u>	<u>0.60%</u>	<u>0.48%</u>
3	<u>Ocean Breeze</u>			
4	<u>Park</u>	<u>Martin</u>	<u>2.20%</u>	<u>2.08%</u>
5	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.30%</u>	<u>2.18%</u>
6	<u>Stuart</u>	<u>Martin</u>	<u>4.80%</u>	<u>4.68%</u>
7	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.48%</u>
8	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
9	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78</u>
10	<u>Bay Harbor</u>			
11	<u>Islands</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
12	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
13	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.10%</u>	<u>3.98%</u>
14	<u>El Portal</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
15	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
16	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.00%</u>	<u>1.88%</u>
17	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
18	<u>Hialeah</u>			
19	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
20	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
21	<u>Indian Creek</u>			
22	<u>Village</u>	<u>Miami-Dade</u>	<u>0.70%</u>	<u>0.58%</u>
23	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
25	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
26	<u>Miami</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
27	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
28	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
29	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.00%</u>	<u>2.88%</u>
30	<u>North Bay</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78%</u>
31	<u>North Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>

1	<u>North Miami</u>			
2	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
3	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>3.70%</u>	<u>3.58%</u>
4	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
5	<u>South Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
6	<u>Sunny Isles</u>			
7	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
8	<u>Surfside</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
9	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
10	<u>Virginia</u>			
11	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
12	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
13	<u>MONROE</u>	<u>Monroe</u>	<u>1.40%</u>	<u>1.40%</u>
14	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
15	<u>Key Colony</u>			
16	<u>Beach</u>	<u>Monroe</u>	<u>2.40%</u>	<u>2.28%</u>
17	<u>Key West</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.38%</u>
18	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
19	<u>Marathon</u>	<u>Monroe</u>	<u>1.90%</u>	<u>1.58%</u>
20	<u>NASSAU</u>	<u>Nassau</u>	<u>0.70%</u>	<u>0.70%</u>
21	<u>Callahan</u>	<u>Nassau</u>	<u>4.50%</u>	<u>4.38%</u>
22	<u>Fernandina</u>			
23	<u>Beach</u>	<u>Nassau</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>Hilliard</u>	<u>Nassau</u>	<u>3.20%</u>	<u>3.08%</u>
25	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.60%</u>	<u>0.60%</u>
26	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
27	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.50%</u>	<u>3.38%</u>
28	<u>Destin</u>	<u>Okaloosa</u>	<u>1.90%</u>	<u>1.78%</u>
29	<u>Ft. Walton</u>			
30	<u>Beach</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
31	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>2.80%</u>	<u>2.68%</u>

1	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>4.90%</u>	<u>4.78%</u>
2	<u>Niceville</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
3	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
4	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.80%</u>	<u>3.68%</u>
5	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.80%</u>	<u>0.80%</u>
6	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.50%</u>	<u>4.38%</u>
7	<u>ORANGE</u>	<u>Orange</u>	<u>4.80%</u>	<u>4.58%</u>
8	<u>Apopka</u>	<u>Orange</u>	<u>6.00%</u>	<u>5.88%</u>
9	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
10	<u>Belle Isle</u>	<u>Orange</u>	<u>1.60%</u>	<u>1.48%</u>
11	<u>Eatonville</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
12	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
13	<u>Lake Buena</u>			
14	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
15	<u>Maitland</u>	<u>Orange</u>	<u>5.10%</u>	<u>4.98%</u>
16	<u>Oakland</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.78%</u>
17	<u>Ocoee</u>	<u>Orange</u>	<u>4.60%</u>	<u>4.28%</u>
18	<u>Orlando</u>	<u>Orange</u>	<u>4.10%</u>	<u>3.88%</u>
19	<u>Windermere</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
20	<u>Winter Garden</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
21	<u>Winter Park</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.48%</u>
22	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.00%</u>	<u>4.88%</u>
23	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.50%</u>	<u>4.38%</u>
24	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
26	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
27	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
28	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.08%</u>
29	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
30	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.00%</u>	<u>0.28%</u>
31	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.20%</u>	<u>2.08%</u>

1	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
2	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
3	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
4	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
5	<u>Greenacres</u>			
6	<u>City</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
7	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
8	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.40%</u>	<u>1.18%</u>
9	<u>Highland</u>			
10	<u>Beach</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
11	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
12	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
13	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
14	<u>Jupiter Inlet</u>			
15	<u>Colony</u>	<u>Palm Beach</u>	<u>1.90%</u>	<u>1.78%</u>
16	<u>Lake Clarke</u>			
17	<u>Shores</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
18	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
19	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
20	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
21	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
22	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
23	<u>North Palm</u>			
24	<u>Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.88%</u>
25	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
26	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.20%</u>	<u>4.08%</u>
27	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
28	<u>Palm Beach</u>			
29	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
30	<u>Palm Beach</u>			
31	<u>Shores</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>

1	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
2	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
3	<u>Royal Palm</u>			
4	<u>Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
5	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
6	<u>South Palm</u>			
7	<u>Beach</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
8	<u>Tequesta</u>			
9	<u>Village</u>	<u>Palm Beach</u>	<u>4.10%</u>	<u>3.98%</u>
10	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
11	<u>West Palm</u>			
12	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
13	<u>PASCO</u>	<u>Pasco</u>	<u>1.50%</u>	<u>1.50%</u>
14	<u>Dade City</u>	<u>Pasco</u>	<u>4.90%</u>	<u>4.78%</u>
15	<u>New Port</u>			
16	<u>Richey</u>	<u>Pasco</u>	<u>5.50%</u>	<u>5.38%</u>
17	<u>Port Richey</u>	<u>Pasco</u>	<u>0.90%</u>	<u>0.78%</u>
18	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
19	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
20	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.40%</u>	<u>5.28%</u>
21	<u>PINELLAS</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
22	<u>Belleair</u>	<u>Pinellas</u>	<u>1.60%</u>	<u>1.48%</u>
23	<u>Belleair</u>			
24	<u>Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
25	<u>Belleair</u>			
26	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
27	<u>Belleair</u>			
28	<u>Shore</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
29	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.00%</u>	<u>4.88%</u>
30	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.20%</u>	<u>5.08%</u>
31	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>

1	<u>Indian Rocks</u>			
2	<u>Beach</u>	<u>Pinellas</u>	<u>2.30%</u>	<u>2.18%</u>
3	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
4	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.30%</u>	<u>1.18%</u>
5	<u>Largo</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
6	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
7	<u>North</u>			
8	<u>Redington</u>			
9	<u>Beach</u>	<u>Pinellas</u>	<u>1.70%</u>	<u>1.58%</u>
10	<u>Oldsmar</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
11	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
12	<u>Redington</u>			
13	<u>Beach</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
14	<u>Redington</u>			
15	<u>Shores</u>	<u>Pinellas</u>	<u>1.10%</u>	<u>0.98%</u>
16	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.40%</u>	<u>5.88%</u>
17	<u>St. Pete</u>			
18	<u>Beach</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
19	<u>St.</u>			
20	<u>Petersburg</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
21	<u>Seminole</u>	<u>Pinellas</u>	<u>5.10%</u>	<u>4.98%</u>
22	<u>South</u>			
23	<u>Pasadena</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
24	<u>Tarpon</u>			
25	<u>Springs</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
26	<u>Treasure</u>			
27	<u>Island</u>	<u>Pinellas</u>	<u>2.20%</u>	<u>2.08%</u>
28	<u>POLK</u>	<u>Polk</u>	<u>2.70%</u>	<u>2.58%</u>
29	<u>Auburndale</u>	<u>Polk</u>	<u>4.30%</u>	<u>4.18%</u>
30	<u>Bartow</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.28%</u>
31	<u>Davenport</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>

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

1	<u>Springs</u>	<u>Seminole</u>	<u>4.80%</u>	<u>4.68%</u>
2	<u>Casselberry</u>	<u>Seminole</u>	<u>5.30%</u>	<u>5.18%</u>
3	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.10%</u>	<u>3.98%</u>
4	<u>Longwood</u>	<u>Seminole</u>	<u>5.40%</u>	<u>5.28%</u>
5	<u>Oviedo</u>	<u>Seminole</u>	<u>4.30%</u>	<u>4.18%</u>
6	<u>Sanford</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
7	<u>Winter</u>			
8	<u>Springs</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
9	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.20%</u>	<u>1.20%</u>
10	<u>Hastings</u>	<u>St. Johns</u>	<u>1.50%</u>	<u>1.38%</u>
11	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
12	<u>St. Augustine</u>			
13	<u>Beach</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
14	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
15	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.50%</u>	<u>4.38%</u>
16	<u>Port St.</u>			
17	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.50%</u>	<u>1.38%</u>
18	<u>St. Lucie</u>			
19	<u>Village</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
20	<u>SUMTER</u>	<u>Sumter</u>	<u>0.70%</u>	<u>0.70%</u>
21	<u>Bushnell</u>	<u>Sumter</u>	<u>5.00%</u>	<u>4.88%</u>
22	<u>Center Hill</u>	<u>Sumter</u>	<u>4.30%</u>	<u>4.18%</u>
23	<u>Coleman</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
24	<u>Webster</u>	<u>Sumter</u>	<u>3.10%</u>	<u>2.98%</u>
25	<u>Wildwood</u>	<u>Sumter</u>	<u>3.60%</u>	<u>3.48%</u>
26	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.40%</u>	<u>0.40%</u>
27	<u>Branford</u>	<u>Suwannee</u>	<u>4.60%</u>	<u>4.48%</u>
28	<u>Live Oak</u>	<u>Suwannee</u>	<u>5.60%</u>	<u>5.48%</u>
29	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.10%</u>	<u>1.10%</u>
30	<u>Perry</u>	<u>Taylor</u>	<u>5.50%</u>	<u>5.38%</u>
31	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>

1	<u>Lake Butler</u>	<u>Union</u>	<u>2.30%</u>	<u>2.18%</u>
2	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>Worthington</u>			
4	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>VOLUSIA</u>	<u>Volusia</u>	<u>3.90%</u>	<u>3.78%</u>
6	<u>Daytona Beach</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
7	<u>Daytona Beach</u>			
8	<u>Shores</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
9	<u>DeBary</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
10	<u>DeLand</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
11	<u>Deltona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
12	<u>Edgewater</u>	<u>Volusia</u>	<u>4.80%</u>	<u>4.68%</u>
13	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
14	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.00%</u>	<u>1.88%</u>
15	<u>New Smyrna</u>			
16	<u>Beach</u>	<u>Volusia</u>	<u>4.00%</u>	<u>3.88%</u>
17	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.50%</u>	<u>3.38%</u>
18	<u>Orange City</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
19	<u>Ormond Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
20	<u>Pierson</u>	<u>Volusia</u>	<u>1.10%</u>	<u>0.98%</u>
21	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
22	<u>Port Orange</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
23	<u>South Daytona</u>	<u>Volusia</u>	<u>5.60%</u>	<u>5.48%</u>
24	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.80%</u>	<u>0.80%</u>
25	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.20%</u>	<u>1.08%</u>
27	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
28	<u>DeFuniak</u>			
29	<u>Springs</u>	<u>Walton</u>	<u>4.70%</u>	<u>4.58%</u>
30	<u>Freeport</u>	<u>Walton</u>	<u>1.30%</u>	<u>1.18%</u>
31	<u>Paxton</u>	<u>Walton</u>	<u>2.60%</u>	<u>2.48%</u>

1	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.20%</u>	<u>0.20%</u>
2	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
3	<u>Chipley</u>	<u>Washington</u>	<u>5.30%</u>	<u>5.18%</u>
4	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
5	<u>Vernon</u>	<u>Washington</u>	<u>5.40%</u>	<u>5.28%</u>
6	<u>Wausau</u>	<u>Washington</u>	<u>1.70%</u>	<u>1.58%</u>

7

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

18	<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u>	<u>Conversion</u>	<u>Effective</u>
19			<u>rates for</u>	<u>rates for</u>	<u>date of</u>
20			<u>local</u>	<u>local</u>	<u>new rates</u>
21			<u>governments</u>	<u>governments</u>	
22			<u>that have NOT</u>	<u>that have</u>	
23			<u>chosen to</u>	<u>chosen to</u>	
24			<u>levy permit</u>	<u>levy permit</u>	
25			<u>fees</u>	<u>fees</u>	
27	<u>Indialantic</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>	<u>January 1,</u>
28					<u>2014</u>
29	<u>Titusville</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>	<u>January 1,</u>
30					<u>2014</u>

1	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>4.90%</u>	<u>4.78%</u>	<u>January 1,</u>
2					<u>2009</u>
3	<u>Miami</u>	<u>Miami-Dade</u>	<u>4.30%</u>	<u>4.18%</u>	<u>August 1,</u>
4					<u>2006</u>
5	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.20%</u>	<u>3.08%</u>	<u>August 1,</u>
6					<u>2003</u>
7	<u>Dade City</u>	<u>Pasco</u>	<u>4.50%</u>	<u>4.38%</u>	<u>January</u>
8					<u>1,2011</u>
9	<u>Palatka</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>	<u>September</u>
10					<u>1, 2003</u>

11
12 ~~(a) On or before December 31, 2000, the Revenue~~
13 ~~Estimating Conference shall compute for each municipality and~~
14 ~~county the rate of local communications services tax which~~
15 ~~would be required to be levied under s. 202.19(1) in order for~~
16 ~~such local taxing jurisdiction to raise in calendar year 1999,~~
17 ~~through the imposition of a local communications services tax,~~
18 ~~revenues equal to the sum of:~~

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

25 ~~2. An amount representing the revenues the~~
26 ~~jurisdiction would have received from the replaced revenue~~
27 ~~sources during the month immediately preceding the month in~~
28 ~~which local taxing jurisdictions receive their first~~
29 ~~distributions of revenues under this chapter.~~

30
31

1 ~~In computing the amounts in subparagraphs 1. and 2., the~~
2 ~~Revenue Estimating Conference shall consider, to the maximum~~
3 ~~extent practicable, changes in local replaced revenues, other~~
4 ~~than changes due to normal growth, and shall adjust the~~
5 ~~amounts in subparagraphs 1. and 2. accordingly.~~
6 ~~(b) The rates computed by the Revenue Estimating~~
7 ~~Conference shall be presented to the Legislature for review~~
8 ~~and approval during the 2001 Regular Session. The rates~~
9 ~~approved by the Legislature under this subsection shall be~~
10 ~~effective in the respective local taxing jurisdictions on~~
11 ~~October 1, 2001, without any action being taken by the~~
12 ~~governing authority or voters of such local taxing~~
13 ~~jurisdictions. The rate computed and approved pursuant to this~~
14 ~~subsection shall be reduced on October 1, 2002, by that~~
15 ~~portion of the rate which was necessary to recoup the 1 month~~
16 ~~of foregone revenues addressed in subparagraph (a)2.~~
17 (2)(a)1.(c) With respect to any local taxing
18 jurisdiction, if, for the periods ending December 31, 2001;
19 March 31, 2002; June 30, 2002; or September 30, 2002, the
20 revenues received by that local government from the local
21 communications services tax imposed under subsection (1)s.
22 ~~202.19(1)~~ are less than the revenues received from the
23 replaced revenue sources for the corresponding 2000-2001
24 period; plus reasonably anticipated growth in such revenues
25 over the preceding 1-year period, based on the average growth
26 of such revenues over the immediately preceding 5-year period;
27 plus an amount representing the revenues from the replaced
28 revenue sources for the 1-month period that the local taxing
29 jurisdiction was required to forego, the governing authority
30 may adjust the rate of the local communications services tax
31 upward to the extent necessary to generate the entire

1 shortfall in revenues within 1 year after the rate adjustment
2 and by an amount necessary to generate the expected amount of
3 revenue on an ongoing basis.

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

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

29 4. If, for the period October 1, 2001, through
30 September 30, 2002, the revenues received by a local
31 government from the local communications services tax

1 conversion rate established under subsection (1), adjusted
2 upward for the difference in rates between paragraphs (1)(a)
3 and (b) or any other rate adjustments or base changes, are
4 above the threshold of 10 percent more than the revenues
5 received from the replaced revenue sources for the
6 corresponding 2000-2001 period, plus reasonably anticipated
7 growth in such revenues over the preceding 1-year period based
8 on the average growth of such revenues over the immediately
9 preceding 5-year period, the governing authority shall adjust
10 the rate of the local communications services tax to the
11 extent necessary to reduce revenues to the threshold by
12 emergency ordinance or resolution within the timeframes
13 established in subparagraph 3. If complete data are not
14 available at the time of determining whether the revenues
15 exceed the threshold, the local government shall use the best
16 data available for the corresponding 2000-2001 period in
17 making such determination. This subparagraph shall not be
18 construed as establishing a right of action for any person to
19 enforce this provision or challenge a local government's
20 implementation of this subparagraph.

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

26 ~~1. A single maximum rate shall apply to all~~
27 ~~municipalities and charter counties, and another single~~
28 ~~maximum rate shall apply to all other counties.~~

29 ~~2. Each respective maximum rate, when applied to the~~
30 ~~services taxed pursuant to this chapter, shall be calculated~~
31 ~~to produce the revenues which could have been generated from~~

1 ~~the replaced revenue sources, assuming that all local taxing~~
2 ~~jurisdictions had imposed every replaced revenue source in the~~
3 ~~manner and at the rate that would have produced the greatest~~
4 ~~amount of revenues.~~

5 ~~(b) The rates computed by the Revenue Estimating~~
6 ~~Conference shall be presented to the Legislature for review~~
7 ~~and approval during the 2001 Regular Session. The rates~~
8 ~~approved by the Legislature pursuant to this subsection shall~~
9 ~~be the maximum rates for purposes of s. 202.19(1).~~

10 ~~(3)(a) Each person who provides communications~~
11 ~~services shall include as part of the August 2000 return due~~
12 ~~pursuant to chapter 212 on or before September 20, 2000, the~~
13 ~~information set forth in this paragraph, in a format~~
14 ~~prescribed by the department. Returns shall contain data for~~
15 ~~calendar year 1999 that may include, but are not limited to,~~
16 ~~remittances of replaced revenue sources for each local taxing~~
17 ~~jurisdiction and an estimate of the revenue from~~
18 ~~communications services that will be taxable pursuant to this~~
19 ~~chapter for each local taxing jurisdiction. Such data may also~~
20 ~~include, on an aggregated statewide basis, each person's~~
21 ~~statewide sales taxable under chapter 203, taxable sales under~~
22 ~~s. 212.05(1)(e), and estimates for sales exempt under s.~~
23 ~~212.08(7)(j) and exempt sales to governmental and other exempt~~
24 ~~entities under chapter 212.~~

25 ~~(b) All information furnished to the department under~~
26 ~~this subsection shall be available to all local taxing~~
27 ~~jurisdictions. Such taxpayer information shall remain subject~~
28 ~~to s. 213.053. Such data may not be disclosed or used by local~~
29 ~~taxing jurisdictions for any purpose other than to review the~~
30 ~~validity of data and the calculations made pursuant to this~~
31 ~~subsection.~~

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

4 ~~1. The rate of the levy for calendar year 1999.~~
5 ~~2. The amount of revenues received during fiscal year~~
6 ~~1998-1999 and, if known, the 1999 calendar year.~~

7 ~~3. A description of the revenue base or taxable~~
8 ~~services.~~

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

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

16 ~~(d) The department shall provide technical assistance~~
17 ~~to the Revenue Estimating Conference and compile and analyze~~
18 ~~the information submitted pursuant to this subsection in the~~
19 ~~manner requested by the Revenue Estimating Conference.~~

20 ~~(b)(4)~~ Except as otherwise provided in this
21 subsection, "replaced revenue sources," as used in this
22 section, means the following taxes, charges, fees, or other
23 impositions to the extent that the respective local taxing
24 jurisdictions were authorized to impose them prior to July 1,
25 2000.

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

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

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

1 ~~c.3.~~ The public service tax on prepaid calling
2 arrangements.

3 ~~d.4.~~ Franchise fees on dealers of communications
4 services which use the public roads or rights-of-way, up to
5 the limit set forth in s. 337.401. For purposes of calculating
6 rates under this section, it is the legislative intent that
7 charter counties be treated as having had the same authority
8 as municipalities to impose franchise fees on recurring local
9 telecommunication service revenues prior to July 1, 2000.

10 However, the Legislature recognizes that the authority of
11 charter counties to impose such fees is in dispute, and the
12 treatment provided in this section is not an expression of
13 legislative intent that charter counties actually do or do not
14 possess such authority.

15 ~~e.5.~~ Actual permit fees relating to placing or
16 maintaining facilities in or on public roads or rights-of-way,
17 collected from providers of long-distance, cable, and mobile
18 communications services for the fiscal year ending September
19 30, 1999; however, if a municipality or charter county elects
20 the option to charge permit fees pursuant to s.
21 337.401(3)(c)1.a., such fees shall not be included as a
22 replaced revenue source.

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

26 ~~(3)(5)~~ For any county or school board that levies a
27 discretionary surtax under s. 212.055, the rate of such tax on
28 communications services as authorized by s. 202.19(5) shall be
29 as follows:
30
31

1	<u>County</u>	<u>.5%</u>	<u>1%</u>	<u>1.5%</u>
2		<u>Discretionary</u>	<u>Discretionary</u>	<u>Discretionary</u>
3		<u>surtax</u>	<u>surtax</u>	<u>surtax</u>
4		<u>conversion</u>	<u>conversion</u>	<u>conversion</u>
5		<u>rates</u>	<u>rates</u>	<u>rates</u>
6				
7	<u>Alachua</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
8	<u>Baker</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
9	<u>Bay</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
10	<u>Bradford</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
11	<u>Brevard</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
12	<u>Broward</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
13	<u>Calhoun</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
14	<u>Charlotte</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
15	<u>Citrus</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
16	<u>Clay</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
17	<u>Collier</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
18	<u>Columbia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
19	<u>Dade</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
20	<u>Desoto</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
21	<u>Dixie</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
22	<u>Duval</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
23	<u>Escambia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
24	<u>Flagler</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
25	<u>Franklin</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
26	<u>Gadsden</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
27	<u>Gilchrist</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
28	<u>Glades</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
29	<u>Gulf</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
30	<u>Hamilton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
31	<u>Hardee</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>

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

1	<u>Santa Rosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
2	<u>Sarasota</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
3	<u>Seminole</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
4	<u>Sumter</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
5	<u>Suwannee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
6	<u>Taylor</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
7	<u>Union</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
8	<u>Volusia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
9	<u>Wakulla</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
10	<u>Walton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
11	<u>Washington</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>

12
13

14 However, the discretionary sales surtax rate on communications
15 services for a county or school board levying a combined rate
16 which is not listed in the table provided by this subsection
17 shall be calculated by averaging or adding the appropriate
18 rates from the table and rounding up to the nearest tenth of a
19 percent, multiplied by a factor to determine the applicable
20 rate of tax under s. 202.19(5). The Revenue Estimating
21 Conference shall compute the factor on or before December 31,
22 2000. The factor shall be calculated such that any rate
23 applied under s. 202.19(5) will produce substantially the same
24 tax revenues as the corresponding rate levied on
25 telecommunication services under s. 212.055 during the year
26 ending September 30, 1999. The factor shall be calculated to
27 three decimal places, and the tax rates calculated by applying
28 the factor for purposes of s. 202.19(5) shall be rounded up to
29 the nearest one-tenth percent. The factor shall be presented
30 to the Legislature for review and approval during the 2001
31 Regular Session.

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

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

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

29 Section 13. (1) Notwithstanding any provision of
30 chapter 202, Florida Statutes, to the contrary, any
31 municipality or county that has a local communications

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

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

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

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

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

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

29 202.22 Determination of local tax situs.--

30 (1) A dealer of communications services who is
31 obligated to collect and remit a local communications services

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

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

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

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

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

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

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

30 (2)
31

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

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

24 3. Each update must identify the additions, deletions,
25 and other changes to the preceding version of the database.
26 Each dealer of communications services shall be required to
27 collect and remit local communications services taxes imposed
28 under this chapter only for those service addresses that are
29 contained in the database and for which all of the elements
30 required by this subsection are included in the database.

31

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

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

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

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

30 1. For purposes of computing the amount of the
31 deduction to which such dealer is entitled under s. 202.28,

1 the dealer shall be deemed to have used a certified database
2 pursuant to paragraph (1)(b), until such time as the
3 application for certification is denied.

4 2. In the event that such application is approved,
5 such approval shall be deemed to have been effective on the
6 date of the application or October 1, 2001, whichever is
7 later.

8 (4)

9 (b) Notwithstanding any law to the contrary, a dealer
10 of communications services is exercising due diligence in
11 applying one or more of the methods set forth in subsection
12 (1) if the dealer:

13 1. Expends reasonable resources to accurately and
14 reliably implement such method. However, the employment of
15 enhanced zip codes pursuant to paragraph (1)(c) satisfies the
16 requirements of this subparagraph; and

17 2. Maintains adequate internal controls in assigning
18 street addresses, address ranges, post offices boxes, and post
19 office box ranges to taxing jurisdictions. Internal controls
20 are adequate if the dealer of communications services:

21 a. Maintains and follows procedures to obtain and
22 implement periodic and consistent updates to the database at
23 least once every 6 months; and

24 b. Corrects errors in the assignments of service
25 addresses to local taxing jurisdictions within 120 days after
26 the dealer discovers such errors.

27 (6)

28 (b) Notwithstanding s. 202.28, if a dealer of
29 communications services employs a method of assigning service
30 addresses other than as set forth in paragraph (1)(a),
31 paragraph (1)(b), or paragraph (1)(c), the deduction allowed

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

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

9 202.23 Procedure on purchaser's request for refund or
10 credit of communications services taxes.--

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

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

30 (c) If, after the issuance of a refund by the
31 department pursuant to this subsection, the department

1 determines that the amount of such refund exceeds the amount
2 legally due to the dealer, the provisions of s. 202.35
3 concerning penalties and interest shall not apply if, within
4 60 days of receiving notice of such determination, the dealer
5 reimburses the department the amount of such excess.

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

8 202.231 Provision of information to local taxing
9 jurisdictions.--

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

25 (2) Monthly reports shall be transmitted by the
26 department to each municipality and county through a secure
27 electronic mail system or by other suitable written or
28 electronic means.

29 Section 18. Paragraph (c) of subsection (2) of section
30 202.24, Florida Statutes, is amended to read:

31

1 202.24 Limitations on local taxes and fees imposed on
2 dealers of communications services.--

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

5 1. Levying on or collecting from dealers or purchasers
6 of communications services any tax, charge, fee, or other
7 imposition on or with respect to the provision or purchase of
8 communications services.

9 2. Requiring any dealer of communications services to
10 enter into or extend the term of a franchise or other
11 agreement that requires the payment of a tax, charge, fee, or
12 other imposition.

13 3. Adopting or enforcing any provision of any
14 ordinance or agreement to the extent that such provision
15 obligates a dealer of communications services to charge,
16 collect, or pay to the public body a tax, charge, fee, or
17 other imposition.

18
19 Each municipality and county retains authority to negotiate
20 all terms and conditions of a cable service franchise allowed
21 by federal and state law 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 on providers of cable
25 services.

26 (b) For purposes of this subsection, a tax, charge,
27 fee, or other imposition includes any amount or in-kind
28 payment of property or services which is required by ordinance
29 or agreement to be paid or furnished to a public body by or
30 through a dealer of communications services in its capacity as
31

1 a dealer of communications services, regardless of whether
2 such amount or in-kind payment of property or services is:
3 1. Designated as a sales tax, excise tax, subscriber
4 charge, franchise fee, user fee, privilege fee, occupancy fee,
5 rental fee, license fee, pole fee, tower fee, base-station
6 fee, or other tax or fee;
7 2. Measured by the amounts charged or received for
8 services, regardless of whether such amount is permitted or
9 required to be separately stated on the customer's bill, by
10 the type or amount of equipment or facilities deployed, or by
11 other means; or
12 3. Intended as compensation for the use of public
13 roads or rights-of-way, for the right to conduct business, or
14 for other purposes.
15 (c) This subsection does not apply to:
16 1. Local communications services taxes levied under
17 this chapter.
18 2. Ad valorem taxes levied pursuant to chapter 200.
19 3. Occupational license taxes levied under chapter
20 205.
21 4. "911" service charges levied under chapter 365.
22 5. Amounts charged for the rental or other use of
23 property owned by a public body which is not in the public
24 rights-of-way to a dealer of communications services for any
25 purpose, including, but not limited to, the placement or
26 attachment of equipment used in the provision of
27 communications services.
28 6. Permit fees of general applicability which are not
29 related to placing or maintaining facilities in or on public
30 roads or rights-of-way.
31

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

4 8. Any in-kind requirements, institutional networks,
5 or contributions for, or in support of, the use or
6 construction of public, educational, or governmental access
7 facilities allowed under federal law and imposed on providers
8 of cable service pursuant to any ordinance or agreement.

9 Nothing in this subparagraph shall prohibit the ability of
10 providers of cable service to recover such expenses as allowed
11 under federal law. ~~This subparagraph shall be reviewed by the~~
12 ~~legislature during the 2001 legislative session in conjunction~~
13 ~~with the study required by this act.~~

14 9. Special assessments and impact fees.

15 10. Pole attachment fees that are charged by a local
16 government for attachments to utility poles owned by the local
17 government.

18 11. Utility service fees or other similar user fees
19 for utility services.

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

24 Section 19. Paragraph (i) of subsection (3) of section
25 202.26, Florida Statutes, is repealed.

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

28 202.27 Return filing; rules for self-accrual.--

29 (3) The department shall accept returns, except those
30 required to be initiated through an electronic data
31 interchange, as timely if postmarked on or before the 20th day

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

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

15 202.28 Credit for collecting tax; penalties.--

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

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

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

29 1. For the purposes of this chapter, a return is
30 incomplete if it is lacking such uniformity, completeness, and
31 arrangement that the physical handling, verification, review

1 of the return, or determination of other taxes and fees
2 reported on the return can not be readily accomplished.

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

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

17 Section 22. Paragraph (a) of subsection (1) of section
18 202.37, Florida Statutes, is amended to read:

19 202.37 Special rules for administration of local
20 communications services tax.--

21 (1)(a) Except as otherwise provided in this section,
22 all statutory provisions and administrative rules applicable
23 to the communications services tax imposed by s. 202.12 apply
24 to any local communications services tax imposed under s.
25 202.19, and the department shall administer, collect, and
26 enforce all taxes imposed under s. 202.19, including interest
27 and penalties attributable thereto, in accordance with the
28 same procedures used in the administration, collection, and
29 enforcement of the communications services tax imposed by s.
30 202.12. Audits performed by the department shall include a
31 determination of the dealer's compliance with the

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

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

14 202.38 Special rules for bad debts and adjustments
15 under previous taxes.--

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

25 2. Any dealer who has paid a local public service tax
26 levied pursuant to chapter 166 on telecommunications services
27 billed prior to October 1, 2001, which are no longer subject
28 to such tax as a result of chapter 2000-260, Laws of Florida,
29 may take a credit or obtain a refund of the local
30 communications services tax imposed by such jurisdiction on
31 unpaid balances due on worthless accounts within 12 months

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

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

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

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

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

29 (3) Credits and refunds of the tax imposed by chapter
30 203 attributable to bad debts or adjustments with respect to
31 telecommunications services billed prior to October 1, 2001,

1 shall be governed by the applicable provisions of this
2 chapter.

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

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

10 202.381 Transition from previous taxes.--The
11 department is directed to implement the tax changes contained
12 in this act, and in chapter 2000-260, Laws of Florida, in a
13 manner that ensures that any request or action under existing
14 statutes and rules, including, but not limited to, a claim for
15 a credit or refund of an overpayment of tax, audits in
16 progress, and protests of tax, penalty, or interest initiated
17 before October 1, 2001, shall apply, to the fullest extent
18 possible, to any tax that replaces an existing tax that is
19 repealed effective October 1, 2001. It is the intent of the
20 Legislature that a person not be subject to an adverse
21 administrative action solely due to the tax changes that take
22 effect October 1, 2001.

23 Section 25. Paragraph (b) of subsection (1) of section
24 203.01, Florida Statutes, as amended by chapter 2000-260, Laws
25 of Florida, is amended to read:

26 203.01 Tax on gross receipts for utility and
27 communications services.--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

17

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

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

1 purposes of this subparagraph, the term "sale" shall not
2 include the leasing of tangible personal property.

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

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

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

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

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

16 212.031 Lease or rental of or license in real
17 property.--

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

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

24 2. Used exclusively as dwelling units.

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

27 4. Recreational property or the common elements of a
28 condominium when subject to a lease between the developer or
29 owner thereof and the condominium association in its own right
30 or as agent for the owners of individual condominium units or
31 the owners of individual condominium units. However, only the

1 lease payments on such property shall be exempt from the tax
2 imposed by this chapter, and any other use made by the owner
3 or the condominium association shall be fully taxable under
4 this chapter.

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

20 6. A public street or road which is used for
21 transportation purposes.

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

27 8.a. Property used at a port authority, as defined in
28 s. 315.02(2), exclusively for the purpose of oceangoing
29 vessels or tugs docking, or such vessels mooring on property
30 used by a port authority for the purpose of loading or
31 unloading passengers or cargo onto or from such a vessel, or

1 property used at a port authority for fueling such vessels, or
2 to the extent that the amount paid for the use of any property
3 at the port is based on the charge for the amount of tonnage
4 actually imported or exported through the port by a tenant.

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

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

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

30 b. The design, planning, engineering, construction,
31 alteration, repair, and maintenance of real or personal

1 property including stages, sets, props, models, paintings, and
2 facilities principally required for the performance of those
3 services listed in sub-subparagraph a.; and

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

7
8 This exemption will inure to the taxpayer upon presentation of
9 the certificate of exemption issued to the taxpayer under the
10 provisions of s. 288.1258.

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

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

1 exclusive of renewals and extensions thereof occurring after
2 March 15, 1993.

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

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

26 212.20 Funds collected, disposition; additional powers
27 of department; operational expense; refund of taxes
28 adjudicated unconstitutionally collected.--

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

31

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

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

7 ~~(c) Proceeds from the tax imposed pursuant to s.~~
8 ~~212.06(5)(a)2. shall be reallocated to the Mail Order Sales~~
9 ~~Tax Clearing Trust Fund.~~

10 (c)~~(d)~~ Proceeds from the fees imposed under ss.
11 212.05(1)(i)3. and 212.18(3) shall remain with the General
12 Revenue Fund.

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

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

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

25 3. After the distribution under subparagraphs 1. and
26 2., 9.653 percent of the amount remitted by a sales tax dealer
27 located within a participating county pursuant to s. 218.61
28 shall be transferred into the Local Government Half-cent Sales
29 Tax Clearing Trust Fund.

30 4. After the distribution under subparagraphs 1., 2.,
31 and 3., 0.065 percent shall be transferred to the Local

1 Government Half-cent Sales Tax Clearing Trust Fund and
2 distributed pursuant to s. 218.65.

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

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

27 7. Of the remaining proceeds:

28 a. Beginning July 1, 2000, and in each fiscal year
29 thereafter, the sum of \$29,915,500 shall be divided into as
30 many equal parts as there are counties in the state, and one
31 part shall be distributed to each county. The distribution

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

20 b. The department shall distribute \$166,667 monthly
21 pursuant to s. 288.1162 to each applicant that has been
22 certified as a "facility for a new professional sports
23 franchise" or a "facility for a retained professional sports
24 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
25 distributed monthly by the department to each applicant that
26 has been certified as a "facility for a retained spring
27 training franchise" pursuant to s. 288.1162; however, not more
28 than \$208,335 may be distributed monthly in the aggregate to
29 all certified facilities for a retained spring training
30 franchise. Distributions shall begin 60 days following such
31 certification and shall continue for not more than 30 years.

1 Nothing contained in this paragraph shall be construed to
2 allow an applicant certified pursuant to s. 288.1162 to
3 receive more in distributions than actually expended by the
4 applicant for the public purposes provided for in s.
5 288.1162(6). However, a certified applicant is entitled to
6 receive distributions up to the maximum amount allowable and
7 undistributed under this section for additional renovations
8 and improvements to the facility for the franchise without
9 additional certification.

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

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

26 8. All other proceeds shall remain with the General
27 Revenue Fund.

28 Section 29. Paragraph (b) of subsection (3) of section
29 11.45, Florida Statutes, is amended to read:

30 11.45 Definitions; duties; audits; reports.--

31 (3)

1 (b) The Legislative Auditing Committee shall direct
2 the Auditor General to make a financial audit of any
3 municipality whenever petitioned to do so by at least 20
4 percent of the electors of that municipality. The supervisor
5 of elections of the county in which the municipality is
6 located shall certify whether or not the petition contains the
7 signatures of at least 20 percent of the electors of the
8 municipality. After the completion of the audit, the Auditor
9 General shall determine whether the municipality has the
10 fiscal resources necessary to pay the cost of the audit. The
11 municipality shall pay the cost of the audit within 90 days
12 after the Auditor General's determination that the
13 municipality has the available resources. If the municipality
14 fails to pay the cost of the audit, the Department of Revenue
15 shall, upon certification of the Auditor General, withhold
16 from that portion of the distribution pursuant to s.
17 212.20(6)(d)6.~~(f)5.~~ which is distributable to such
18 municipality a sum sufficient to pay the cost of the audit and
19 shall deposit that sum into the General Revenue Fund of the
20 state.

21 Section 30. Subsections (5) and (6) of section 218.65,
22 Florida Statutes, are amended to read:

23 218.65 Emergency distribution.--

24 (5) At the beginning of each fiscal year, the
25 Department of Revenue shall calculate a base allocation for
26 each eligible county equal to the difference between the
27 current per capita limitation times the county's population,
28 minus prior year ordinary distributions to the county pursuant
29 to ss. 212.20(6)(d)(e)3., 218.61, and 218.62. If moneys
30 deposited into the Local Government Half-cent Sales Tax
31 Clearing Trust Fund pursuant to s. 212.20(6)(d)(e)4.,

1 excluding moneys appropriated for supplemental distributions
2 pursuant to subsection (7), for the current year are less than
3 or equal to the sum of the base allocations, each eligible
4 county shall receive a share of the appropriated amount
5 proportional to its base allocation. If the deposited amount
6 exceeds the sum of the base allocations, each county shall
7 receive its base allocation, and the excess appropriated
8 amount shall be distributed equally on a per capita basis
9 among the eligible counties.

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

15 Section 31. Subsection (6) of section 288.1169,
16 Florida Statutes, is amended to read:

17 288.1169 International Game Fish Association World
18 Center facility; department duties.--

19 (6) The Department of Commerce must recertify every 10
20 years that the facility is open, that the International Game
21 Fish Association World Center continues to be the only
22 international administrative headquarters, fishing museum, and
23 Hall of Fame in the United States recognized by the
24 International Game Fish Association, and that the project is
25 meeting the minimum projections for attendance or sales tax
26 revenues as required at the time of original certification.
27 If the facility is not recertified during this 10-year review
28 as meeting the minimum projections, then funding will be
29 abated until certification criteria are met. If the project
30 fails to generate \$1 million of annual revenues pursuant to
31 paragraph (2)(e), the distribution of revenues pursuant to s.

1 212.20(6)(d)7.d.~~(e)6.e.~~ shall be reduced to an amount equal to
2 \$83,333 multiplied by a fraction, the numerator of which is
3 the actual revenues generated and the denominator of which is
4 \$1 million. Such reduction shall remain in effect until
5 revenues generated by the project in a 12-month period equal
6 or exceed \$1 million.

7 Section 32. Section 212.202, Florida Statutes, is
8 amended to read:

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

15 Notwithstanding the repeal of s. 212.237 by s. 45, chapter
16 89-356, the Solid Waste Management Trust Fund shall continue
17 to exist.

18 Section 33. Effective upon this act becoming a law,
19 paragraph (c) of subsection (3) of section 337.401, Florida
20 Statutes, as amended by section 50 of chapter 2000-260, Laws
21 of Florida, is amended to read:

22 337.401 Use of right-of-way for utilities subject to
23 regulation; permit; fees.--

24 (3)

25 (c)1. It is the intention of the state to treat all
26 providers of communications services that use or occupy
27 municipal or charter county roads or rights-of-way for the
28 provision of communications services in a nondiscriminatory
29 and competitively neutral manner with respect to the payment
30 of permit fees. Certain providers of communications services
31 have been granted by general law the authority to offset

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

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

1 under this sub-subparagraph may not exceed \$100. However,
2 permit fees may not be imposed with respect to permits that
3 may be required for service drop lines not required to be
4 noticed under s. 556.108(5)(b) or for any activity that does
5 not require the physical disturbance of the roads or
6 rights-of-way or does not impair access to or full use of the
7 roads or rights-of-way.

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

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

1 increased rate by certified mail postmarked on or before July
2 16, 2001.

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

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

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

1 section, a fee levied by a noncharter county under this
2 sub-subparagraph may not exceed \$100. However, permit fees may
3 not be imposed with respect to permits that may be required
4 for service drop lines not required to be noticed under s.
5 556.108(5)(b) or for any activity that does not require the
6 physical disturbance of the roads or rights-of-way or does not
7 impair access to or full use of the roads or rights-of-way.

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

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

31

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

6 Section 34. Paragraphs (f) and (g) of subsection (3)
7 of section 337.401, Florida Statutes, as amended by section 51
8 of chapter 2000-260, Laws of Florida, are repealed, paragraphs
9 (a), (b), (c), (e), and (h) of said subsection are amended,
10 new paragraphs (j) and (k) are added to said subsection, and
11 subsections (4) and (5) of said section are amended, to read:

12 337.401 Use of right-of-way for utilities subject to
13 regulation; permit; fees.--

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

1 as otherwise provided in ~~subparagraph 2.~~~~paragraph (f)~~, to
2 apply for or enter into an individual license, franchise, or
3 other agreement with the municipality or county as a condition
4 of placing or maintaining communications facilities in its
5 roads or rights-of-way. In addition to other reasonable rules
6 or regulations that a municipality or county may adopt
7 relating to the placement or maintenance of communications
8 facilities in its roads or rights-of-way under this
9 subsection, a municipality or county may require a provider of
10 communications services that places or seeks to place
11 facilities in its roads or rights-of-way to register with the
12 municipality or county and to provide the name of the
13 registrant; the name, address, and telephone number of a
14 contact person for the registrant; the number of the
15 registrant's current certificate of authorization issued by
16 the Florida Public Service Commission or the Federal
17 Communications Commission; and proof of insurance or
18 self-insuring status adequate to defend and cover claims.
19 Nothing in this subparagraph is intended to limit or expand
20 any existing zoning or land use authority of a municipality or
21 county; however, no such zoning or land use authority may
22 require an individual license, franchise, or other agreement
23 as prohibited by this subparagraph.

24 2. Notwithstanding the provisions of subparagraph 1.,
25 a municipality or county may, as provided by 47 U.S.C. s. 541,
26 award one or more franchises within its jurisdiction for the
27 provision of cable service, and a provider of cable service
28 shall not provide cable service without such franchise. Each
29 municipality and county retains authority to negotiate all
30 terms and conditions of a cable service franchise allowed by
31 federal law and s. 166.046, 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 and permit fees as provided in
4 paragraph (c) on providers of cable services. A municipality
5 or county may exercise its right to require from providers of
6 cable service in-kind requirements, including, but not limited
7 to, institutional networks, and contributions for, or in
8 support of, the use or construction of public, educational, or
9 governmental access facilities to the extent permitted by
10 federal law. A provider of cable service may exercise its
11 right to recover any such expenses associated with such
12 in-kind requirements, to the extent permitted by federal law.

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

27 (c)1. It is the intention of the state to treat all
28 providers of communications services that use or occupy
29 municipal or charter county roads or rights-of-way for the
30 provision of communications services in a nondiscriminatory
31 and competitively neutral manner with respect to the payment

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

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

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

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

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

1 increase its rate effective October 1, 2001, the municipality
2 or charter county shall inform the department of such
3 increased rate by certified mail postmarked on or before July
4 16, 2001.

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

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

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

1 party may recover court costs and attorney's fees at trial and
2 on appeal. In addition to the limitations set forth in this
3 section, a fee levied by a noncharter county under this
4 sub-subparagraph may not exceed \$100. However, permit fees may
5 not be imposed with respect to permits that may be required
6 for service drop lines not required to be noticed under s.
7 556.108(5)(b) or for any activity that does not require the
8 physical disturbance of the roads or rights-of-way or does not
9 impair access to or full use of the roads or rights-of-way.
10 b. Alternatively, the noncharter county may elect not
11 to require and collect permit fees from any provider of
12 communications services that uses or occupies noncharter
13 county roads or rights-of-way for the provision of
14 communications services; however, each noncharter county that
15 elects to operate under this sub-subparagraph shall retain all
16 authority to establish rules and regulations for providers of
17 communications services to use or occupy roads or
18 rights-of-way as provided in this section. If a noncharter
19 county elects to operate under this sub-subparagraph, the
20 total rate for the local communications services tax as
21 computed under s. 202.20~~(1) and (2)~~ for that noncharter county
22 may be increased by ordinance or resolution by an amount not
23 to exceed a rate of 0.24 percent, to replace the revenue the
24 noncharter county would otherwise have received from permit
25 fees for providers of communications services. If a noncharter
26 county elects to increase its rate effective October 1, 2001,
27 the noncharter county shall inform the department of such
28 increased rate by certified mail postmarked on or before July
29 16, 2001.
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1 c. A noncharter county that does not make an election
2 as provided for in this subparagraph shall be presumed to have
3 elected to operate under the provisions of sub-subparagraph b.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

23 Section 35. Notwithstanding any provision of law to
24 the contrary, the provisions of s. 166.234, Florida Statutes,
25 shall continue to apply with respect to all public service
26 taxes imposed on telecommunications services under s.
27 166.231(9), Florida Statutes, prior to its amendment by
28 chapter 2000-260, Laws of Florida.

29 Section 36. (1) Notwithstanding any law or ordinance
30 to the contrary, and regardless of the payment schedule
31 contained in any license, franchise, ordinance, or other

1 arrangement that provides for payment after December 31, 2001,
2 all franchise fees required to be paid by cable or
3 telecommunications service providers with respect to cable or
4 telecommunications services provided prior to October 1, 2001,
5 shall be paid on or before December 31, 2001.

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

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

21 Section 37. Effective upon this act becoming a law,
22 section 52, subsections (1) and (2) of section 58, and section
23 59 of chapter 2000-260, Laws of Florida, are repealed.

24 Section 38. Except as otherwise provided herein, this
25 act shall take effect October 1, 2001.

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ADDITIONAL SPONSORS

Betancourt, Gelber, Diaz-Balart, Meadows, Lynn, Gannon,
Weissman, Negron, Rubio, Diaz de la Portilla, Brutus,
Prieguez, Rich, Seiler, Garcia, Lacasa, Stansel, Jennings,
McGriff, Andrews, Wishner, Allen, Bean, Hogan, Gottlieb, Crow,
Berfield, Justice, Kallinger, Trovillion, Joyner, Farkas,
Detert, Flanagan, Ross, Littlefield, Machek, Mayfield,
Atwater, Harper, Slosberg, Bucher, Harrell and Mealor