

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

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

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

1 facilities in roads and rights-of-way and to
2 impose permit fees and franchise fees, to
3 remove amendments made by ch. 2000-260, Laws of
4 Florida, which took effect January 1, 2001;
5 providing effective dates.

6
7 Be It Enacted by the Legislature of the State of Florida:

8
9 Section 1. Section 202.105, Florida Statutes, is
10 created to read:

11 202.105 Declaration of legislative findings and
12 intent.--

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

1 returns that a provider must file each month. By
2 restructuring separate taxes and fees into a revenue-neutral
3 communications services tax centrally administered by the
4 department, this chapter will ensure that the growth of the
5 industry is unimpaired by excessive governmental regulation.
6 The tax imposed pursuant to this chapter is a replacement for
7 taxes and fees previously imposed and is not a new tax. The
8 taxes imposed and administered pursuant to this chapter are of
9 general application and are imposed in a uniform, consistent,
10 and nondiscriminatory manner.

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

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

21 202.11 Definitions.--As used in this chapter:

22 (2) "Cable service" means the transmission of video,
23 audio, or other programming service to purchasers, and the
24 purchaser interaction, if any, required for the selection or
25 use of any such programming service, regardless of whether the
26 programming is transmitted over facilities owned or operated
27 by the cable service provider or over facilities owned or
28 operated by one or more other dealers of communications
29 services. The term includes point-to-point and
30 point-to-multipoint distribution services by which programming
31 is transmitted or broadcast by microwave or other equipment

1 directly to the purchaser's premises, but does not include
2 direct-to-home satellite service. The term includes basic,
3 extended, premium, pay-per-view, digital, and music services.

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

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

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

30 1. ~~Separately identified components of the charge or~~
31 ~~expenses of the dealer, including, but not limited to, sales~~

1 ~~taxes on goods or services purchased by the dealer, property~~
2 ~~taxes, taxes measured by net income, and federal~~
3 ~~universal-service fund fees.~~

4 ~~1.2.~~ The connection, movement, change, or termination
5 of communications services.

6 ~~2.3.~~ The detailed billing of communications services.

7 ~~3.4.~~ The sale of directory listings in connection with
8 a communications service.

9 ~~4.5.~~ Central office and custom calling features.

10 ~~5.6.~~ Voice mail and other messaging service.

11 ~~6.7.~~ Directory assistance.

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

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

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

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

30
31

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

4 4. The sale or recharge of a prepaid calling
5 arrangement.

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

9 6. A dealer's internal use of communications services
10 in connection with its business of providing communications
11 services.

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

16 (15) "Service address" means:

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

1 a service address, such as a bank, travel, debit, or credit
2 card, the service address is the address of the central
3 office, as determined by the area code and the first three
4 digits of the seven-digit originating telephone number.

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

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

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

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

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

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

29 2. If the end user of mobile communications services
30 is not the contracting party, the end user of the mobile
31

1 communications service. This subparagraph only applies for the
2 purpose of determining the place of primary use.

3 (b) "Customer" does not include:

4 1. A reseller of mobile communications services; or

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

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

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

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

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

20 (a) The residential street address or the primary
21 business street address of the customer; and

22 (b) Within the licensed service area of the home
23 service provider.

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

29 (b) "Reseller" does not include a serving carrier with
30 which a home service provider arranges for the services to its
31

1 customers outside the home service provider's licensed service
2 area.

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

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

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

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

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

- 28 1. Originates and terminates in this state, or
- 29 2. Originates or terminates in this state and is
- 30 charged to a service address in this state,

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

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

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

31

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

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

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

29 (2) A dealer of taxable communications services shall
30 bill, collect, and remit the taxes on communications services
31 imposed pursuant to chapter 203 and this section at a combined

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

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

1 As used in this subsection, "person" means a single legal
2 entity and does not mean a group or combination of affiliated
3 entities or entities controlled by one person or group of
4 persons.

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

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

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

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

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

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

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

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

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

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

15
16 The gross receipts tax imposed by chapter 203 shall be
17 collected on the same taxable transactions and remitted with
18 the tax imposed by this paragraph.

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

22 202.155 Special rules for mobile communications
23 services.--

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

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

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

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

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

22 **(b) The department shall provide notice to the home**
23 **service provider of its intent to redetermine the assignment**
24 **of a taxing jurisdiction by a home service provider under s.**
25 **202.22. If a final order is entered ruling that the**
26 **jurisdiction assigned by the home service provider is**
27 **incorrect, the department shall notify the home service**
28 **provider of the proper jurisdictional assignment. The home**
29 **service provider shall begin using the correct jurisdictional**
30 **assignment within 120 days.**

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

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

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

23 202.16 Payment.--The taxes imposed or administered
24 under this chapter and chapter 203 shall be collected from all
25 dealers of taxable communications services on the sale at
26 retail in this state of communications services taxable under
27 this chapter and chapter 203. The full amount of the taxes on
28 a credit sale, installment sale, or sale made on any kind of
29 deferred payment plan is due at the moment of the transaction
30 in the same manner as a cash sale.

31

1 (1)(a) Except as otherwise provided in ss.
2 202.12(1)(b) and 202.15, the taxes collected under this
3 chapter and chapter 203, ~~including any penalties or interest~~
4 ~~attributable to the nonpayment of such taxes or for~~
5 ~~noncompliance with this chapter or chapter 203,~~ shall be paid
6 by the purchaser of the communications service and shall be
7 collected from such person by the dealer of communications
8 services.

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

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

18 202.17 Registration.--

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

26 (2) A person may not engage in the business of
27 providing communications services without first obtaining a
28 certificate of registration. The failure or refusal to submit
29 an application by any person required to register, as required
30 by this section, is a misdemeanor of the first degree,
31 punishable as provided in s. 775.082 or s. 775.083. Any person

1 who fails or refuses to register shall pay an initial
2 registration fee of \$100 ~~in lieu of the \$5 registration fee~~
3 ~~prescribed under subsection (4)~~. However, this fee increase
4 may be waived by the department if the failure is due to
5 reasonable cause.

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

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

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

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

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

24 (6) In addition to the certificate of registration,
25 the department shall provide to each newly registered dealer
26 an initial annual resale certificate that is valid for the
27 remainder of the period of issuance ~~remaining portion of the~~
28 ~~year~~. The department shall provide to each active dealer,
29 except persons registered pursuant to s. 202.15, an annual
30 resale certificate. As used in this section, "active dealer"
31 means a person who is registered with the department and who

1 is required to file a return at least once during each
2 applicable reporting period.

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

6 202.18 Allocation and disposition of tax
7 proceeds.--The proceeds of the communications services taxes
8 remitted under this chapter shall be treated as follows:

9 (2) The proceeds of the taxes remitted under s.
10 202.12(1)(c) shall be divided as follows:

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

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

23 (c) 1. During each calendar year, the remaining portion
24 of such proceeds shall be transferred to the Local Government
25 Half-cent Sales Tax Clearing Trust Fund and shall be allocated
26 in the same proportion as the allocation of total receipts of
27 the half-cent sales tax under s. 218.61 and the emergency
28 distribution under s. 218.65 in the prior state fiscal year.
29 However, during calendar year 2001, state fiscal year
30 2000-2001 proportions shall be used.

31

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

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

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

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

1 specific levy authorized by such ~~sections~~ section, including
2 any interest and penalties attributable to the tax levy.

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

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

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

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

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

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

31

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 is entitled to a credit against the amount payable to the
2 state pursuant to this section in the amount of such tax,
3 charge, or fee with respect to such services or revenues. The
4 amount of such credit shall be deducted from the amount that
5 such local taxing jurisdiction is entitled to receive under s.
6 202.18(3).

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

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

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

15 a. Originate or terminate in this state; and

16 b. Are charged to a service address in the
17 municipality.

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

22 a. Any charge with respect to a channel termination
23 point located within such municipality;

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

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

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

31

1 (II) 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 municipality 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 subparagraph 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 (b)1. Except as otherwise provided in this section,
20 the tax imposed by any county under subsection (1) shall be on
21 all communications services subject to tax under s. 202.12
22 which:

- 23 a. Originate or terminate in this state; and
24 b. Are charged to a service address in the
25 unincorporated area of the county.

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

- 30 a. Any charge with respect to a channel termination
31 point located within the unincorporated area of such county;

1 b. Any charge for the use of a channel between two
2 channel termination points located in the unincorporated area
3 of such county; and

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

6 (I) If any segment between two such channel
7 termination points is separately billed, 50 percent of such
8 charge; and

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

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

27 (5) In addition to the communications services taxes
28 authorized by subsection (1), a discretionary sales surtax
29 that a county or school board has levied under s. 212.055 is
30 imposed as a local communications services tax under this
31

1 section, and the rate shall be determined in accordance with
2 s. 202.20(3).

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

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

9 (b) With respect to private communications services,
10 the tax shall be on the sales price of such services provided
11 within the county, which shall be determined in accordance
12 with the following provisions:-

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

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

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

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

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

27 ~~price of private communications services subject to tax, the~~
28 ~~communications service provider shall be entitled to use any~~
29 ~~method that reasonably allocates the total charges among the~~
30 ~~state and local taxing jurisdictions in which channel~~
31 ~~termination points are located. An allocation method is deemed~~

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

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

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

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

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

27 202.20 Local communications services tax conversion
28 rates.--

29 (1)(a) For the period of October 1, 2001, through
30 September 30, 2002, there are hereby levied the following
31 local communications services tax conversion rates on taxable

1 sales as authorized by s. 202.19. The conversion rates take
 2 effect without any action required by the local government.
 3 The conversion rates for local governments that have not
 4 chosen to levy permit fees do not include the add-ons of up to
 5 0.12 percent for municipalities and charter counties or of up
 6 to 0.24 percent for noncharter counties authorized pursuant to
 7 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>
18 <u>ALACHUA</u>	<u>Alachua</u>	<u>5.00%</u>	<u>4.88%</u>
19 <u>Alachua</u>	<u>Alachua</u>	<u>4.10%</u>	<u>3.98%</u>
20 <u>Archer</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
21 <u>Gainesville</u>	<u>Alachua</u>	<u>5.30%</u>	<u>5.18%</u>
22 <u>Hawthorne</u>	<u>Alachua</u>	<u>2.00%</u>	<u>1.88%</u>
23 <u>High Springs</u>	<u>Alachua</u>	<u>2.80%</u>	<u>2.68%</u>
24 <u>LaCrosse</u>	<u>Alachua</u>	<u>3.60%</u>	<u>3.48%</u>
25 <u>Micanopy</u>	<u>Alachua</u>	<u>2.70%</u>	<u>2.58%</u>
26 <u>Newberry</u>	<u>Alachua</u>	<u>4.60%</u>	<u>4.48%</u>
27 <u>Waldo</u>	<u>Alachua</u>	<u>1.40%</u>	<u>1.28%</u>
28 <u>BAKER</u>	<u>Baker</u>	<u>0.50%</u>	<u>0.50%</u>
29 <u>Glen Saint</u>			
30 <u>Mary</u>	<u>Baker</u>	<u>5.70%</u>	<u>5.58%</u>
31 <u>Macclenny</u>	<u>Baker</u>	<u>6.40%</u>	<u>6.28%</u>

1	<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
2	<u>Callaway</u>	<u>Bay</u>	<u>5.50%</u>	<u>5.38%</u>
3	<u>Cedar Grove</u>	<u>Bay</u>	<u>5.20%</u>	<u>5.08%</u>
4	<u>Lynn Haven</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
5	<u>Mexico Beach</u>	<u>Bay</u>	<u>3.20%</u>	<u>3.08%</u>
6	<u>Panama City</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
7	<u>Panama City</u>			
8	<u>Beach</u>	<u>Bay</u>	<u>3.80%</u>	<u>3.68%</u>
9	<u>Parker</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
10	<u>Springfield</u>	<u>Bay</u>	<u>4.40%</u>	<u>4.28%</u>
11	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
12	<u>Brooker</u>	<u>Bradford</u>	<u>3.20%</u>	<u>3.08%</u>
13	<u>Hampton</u>	<u>Bradford</u>	<u>2.40%</u>	<u>2.28%</u>
14	<u>Lawtey</u>	<u>Bradford</u>	<u>1.20%</u>	<u>1.08%</u>
15	<u>Starke</u>	<u>Bradford</u>	<u>3.80%</u>	<u>3.08%</u>
16	<u>BREVARD</u>	<u>Brevard</u>	<u>1.40%</u>	<u>1.18%</u>
17	<u>Cape</u>			
18	<u>Canaveral</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
19	<u>Cocoa</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
20	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.50%</u>	<u>5.38%</u>
21	<u>Indialantic</u>	<u>Brevard</u>	<u>6.70%</u>	<u>6.58%</u>
22	<u>Indian</u>			
23	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
24	<u>Malabar</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
25	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
26	<u>Melbourne</u>			
27	<u>Beach</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
28	<u>Melbourne</u>			
29	<u>Village</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
30	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
31	<u>Palm Shores</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>

1	<u>Rockledge</u>	<u>Brevard</u>	<u>4.40%</u>	<u>4.28%</u>
2	<u>Satellite</u>			
3	<u>Beach</u>	<u>Brevard</u>	<u>1.80%</u>	<u>1.68%</u>
4	<u>Titusville</u>	<u>Brevard</u>	<u>5.70%</u>	<u>5.58%</u>
5	<u>West</u>			
6	<u>Melbourne</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>
7	<u>BROWARD</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
8	<u>Coconut Creek</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
9	<u>Cooper City</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
10	<u>Coral Springs</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
11	<u>Dania</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
12	<u>Davie</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
13	<u>Deerfield</u>			
14	<u>Beach</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
15	<u>Ft.</u>			
16	<u>Lauderdale</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
17	<u>Hallandale</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
18	<u>Hillsboro</u>			
19	<u>Beach</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
20	<u>Hollywood</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
21	<u>Lauderdale-</u>			
22	<u>by-the-Sea</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
23	<u>Lauderdale</u>			
24	<u>Lakes</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
25	<u>Lauderhill</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
26	<u>Lazy Lake</u>			
27	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
28	<u>Lighthouse</u>			
29	<u>Point</u>	<u>Broward</u>	<u>6.60%</u>	<u>6.48%</u>
30	<u>Margate</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
31	<u>Miramar</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>

1	<u>North</u>			
2	<u>Lauderdale</u>	<u>Broward</u>	<u>4.10%</u>	<u>3.98%</u>
3	<u>Oakland Park</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
4	<u>Parkland</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
5	<u>Pembroke Park</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
6	<u>Pembroke</u>			
7	<u>Pines</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
8	<u>Plantation</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
9	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
10	<u>Sea Ranch</u>			
11	<u>Lakes</u>	<u>Broward</u>	<u>1.60%</u>	<u>1.48%</u>
12	<u>Southwest</u>			
13	<u>Ranches</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
14	<u>Sunrise</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
15	<u>Tamarac</u>	<u>Broward</u>	<u>2.50%</u>	<u>1.78%</u>
16	<u>Weston</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
17	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.90%</u>	<u>5.78%</u>
18	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
19	<u>Altha</u>	<u>Calhoun</u>	<u>4.30%</u>	<u>4.18%</u>
20	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.40%</u>	<u>1.28%</u>
21	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>2.00%</u>	<u>1.88%</u>
22	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.40%</u>	<u>5.28%</u>
23	<u>CITRUS</u>	<u>Citrus</u>	<u>2.10%</u>	<u>2.10%</u>
24	<u>Crystal River</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
25	<u>Inverness</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
26	<u>CLAY</u>	<u>Clay</u>	<u>6.30%</u>	<u>6.18%</u>
27	<u>Green Cove</u>			
28	<u>Springs</u>	<u>Clay</u>	<u>4.00%</u>	<u>3.88%</u>
29	<u>Keystone</u>			
30	<u>Heights</u>	<u>Clay</u>	<u>2.30%</u>	<u>2.18%</u>
31	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>

1	<u>Penney Farms</u>	<u>Clay</u>	<u>2.00%</u>	<u>1.88%</u>
2	<u>COLLIER</u>	<u>Collier</u>	<u>2.30%</u>	<u>2.30%</u>
3	<u>Everglades</u>	<u>Collier</u>	<u>4.20%</u>	<u>3.88%</u>
4	<u>Marco Island</u>	<u>Collier</u>	<u>2.50%</u>	<u>1.98%</u>
5	<u>Naples</u>	<u>Collier</u>	<u>3.60%</u>	<u>3.48%</u>
6	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.40%</u>	<u>1.40%</u>
7	<u>Ft. White</u>	<u>Columbia</u>	<u>0.70%</u>	<u>0.58%</u>
8	<u>Lake City</u>	<u>Columbia</u>	<u>4.70%</u>	<u>4.58%</u>
9	<u>DESOTO</u>	<u>DeSoto</u>	<u>2.20%</u>	<u>2.20%</u>
10	<u>Arcadia</u>	<u>DeSoto</u>	<u>4.00%</u>	<u>3.88%</u>
11	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
12	<u>Cross City</u>	<u>Dixie</u>	<u>2.70%</u>	<u>2.58%</u>
13	<u>Horseshoe</u>			
14	<u>Beach</u>	<u>Dixie</u>	<u>6.70%</u>	<u>6.58%</u>
15	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.80%</u>	<u>4.68%</u>
16	<u>Atlantic</u>			
17	<u>Beach</u>	<u>Duval</u>	<u>6.40%</u>	<u>6.28%</u>
18	<u>Baldwin</u>	<u>Duval</u>	<u>6.60%</u>	<u>6.48%</u>
19	<u>Jacksonville</u>			
20	<u>Beach</u>	<u>Duval</u>	<u>5.00%</u>	<u>4.78%</u>
21	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.30%</u>	<u>4.18%</u>
22	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.70%</u>	<u>1.70%</u>
23	<u>Century</u>	<u>Escambia</u>	<u>2.30%</u>	<u>2.18%</u>
24	<u>Pensacola</u>	<u>Escambia</u>	<u>5.50%</u>	<u>5.38%</u>
25	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.70%</u>	<u>0.70%</u>
26	<u>Beverly Beach</u>	<u>Flagler</u>	<u>2.00%</u>	<u>1.88%</u>
27	<u>Bunnell</u>	<u>Flagler</u>	<u>2.70%</u>	<u>2.58%</u>
28	<u>Flagler Beach</u>	<u>Flagler &</u>		
29		<u>Volusia</u>	<u>5.40%</u>	<u>5.28%</u>
30	<u>Marineland</u>	<u>Flagler &</u>		
31		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>

1	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.40%</u>	<u>1.28%</u>
2	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
3	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.90%</u>	<u>3.78%</u>
4	<u>Carrabelle</u>	<u>Franklin</u>	<u>6.20%</u>	<u>6.08%</u>
5	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.30%</u>	<u>0.30%</u>
6	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
7	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
8	<u>Gretna</u>	<u>Gadsden</u>	<u>4.20%</u>	<u>4.08%</u>
9	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
10	<u>Midway</u>	<u>Gadsden</u>	<u>4.00%</u>	<u>3.88%</u>
11	<u>Quincy</u>	<u>Gadsden</u>	<u>1.20%</u>	<u>1.08%</u>
12	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
13	<u>Bell</u>	<u>Gilchrist</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>Fanning</u>	<u>Gilchrist &</u>		
15	<u>Springs</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
16	<u>Trenton</u>	<u>Gilchrist</u>	<u>4.20%</u>	<u>4.08%</u>
17	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
18	<u>Moore Haven</u>	<u>Glades</u>	<u>1.30%</u>	<u>1.18%</u>
19	<u>GULF</u>	<u>Gulf</u>	<u>0.40%</u>	<u>0.40%</u>
20	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
21	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
22	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
23	<u>Jasper</u>	<u>Hamilton</u>	<u>5.20%</u>	<u>4.98%</u>
24	<u>Jennings</u>	<u>Hamilton</u>	<u>1.60%</u>	<u>1.48%</u>
25	<u>White Springs</u>	<u>Hamilton</u>	<u>5.40%</u>	<u>5.28%</u>
26	<u>HARDEE</u>	<u>Hardee</u>	<u>1.20%</u>	<u>1.20%</u>
27	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.40%</u>	<u>3.28%</u>
28	<u>Wauchula</u>	<u>Hardee</u>	<u>5.40%</u>	<u>5.28%</u>
29	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.40%</u>	<u>2.28%</u>
30	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
31	<u>Clewiston</u>	<u>Hendry</u>	<u>3.50%</u>	<u>3.38%</u>

1	<u>La Belle</u>	<u>Hendry</u>	<u>4.40%</u>	<u>4.28%</u>
2	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.50%</u>	<u>1.50%</u>
3	<u>Brooksville</u>	<u>Hernando</u>	<u>1.00%</u>	<u>0.88%</u>
4	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
5	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.20%</u>	<u>1.20%</u>
6	<u>Avon Park</u>	<u>Highlands</u>	<u>4.70%</u>	<u>4.58%</u>
7	<u>Lake Placid</u>	<u>Highlands</u>	<u>1.00%</u>	<u>0.88%</u>
8	<u>Sebring</u>	<u>Highlands</u>	<u>1.20%</u>	<u>0.88%</u>
9	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.20%</u>	<u>2.08%</u>
10	<u>Plant City</u>	<u>Hillsborough</u>	<u>6.10%</u>	<u>5.98%</u>
11	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.50%</u>	<u>5.28%</u>
12	<u>Temple</u>			
13	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.80%</u>	<u>5.68%</u>
14	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
15	<u>Bonifay</u>	<u>Holmes</u>	<u>6.20%</u>	<u>6.08%</u>
16	<u>Esto</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
17	<u>Noma</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.08%</u>
18	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.90%</u>	<u>2.78%</u>
19	<u>Westville</u>	<u>Holmes</u>	<u>1.00%</u>	<u>0.88%</u>
20	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.50%</u>	<u>1.50%</u>
21	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.40%</u>	<u>4.28%</u>
22	<u>Indian River</u>			
23	<u>Shores</u>	<u>Indian River</u>	<u>3.00%</u>	<u>2.88%</u>
24	<u>Orchid</u>	<u>Indian River</u>	<u>2.30%</u>	<u>2.18%</u>
25	<u>Sebastian</u>	<u>Indian River</u>	<u>3.50%</u>	<u>3.38%</u>
26	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.40%</u>	<u>5.28%</u>
27	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
28	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
29	<u>Bascom</u>	<u>Jackson</u>	<u>1.30%</u>	<u>1.18%</u>
30	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
31	<u>Cottdonale</u>	<u>Jackson</u>	<u>4.70%</u>	<u>4.58%</u>

1	<u>Graceville</u>	<u>Jackson</u>	<u>4.80%</u>	<u>4.68%</u>
2	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
3	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
4	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
6	<u>Marianna</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
7	<u>Sneads</u>	<u>Jackson</u>	<u>3.60%</u>	<u>3.48%</u>
8	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>1.00%</u>	<u>1.00%</u>
9	<u>Monticello</u>	<u>Jefferson</u>	<u>4.90%</u>	<u>4.78%</u>
10	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
11	<u>Mayo</u>	<u>Lafayette</u>	<u>2.10%</u>	<u>1.98%</u>
12	<u>LAKE</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.90%</u>
13	<u>Astatula</u>	<u>Lake</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>Clermont</u>	<u>Lake</u>	<u>5.00%</u>	<u>4.88%</u>
15	<u>Eustis</u>	<u>Lake</u>	<u>5.50%</u>	<u>5.38%</u>
16	<u>Fruitland</u>			
17	<u>Park</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
18	<u>Groveland</u>	<u>Lake</u>	<u>5.30%</u>	<u>5.18%</u>
19	<u>Howey-in-</u>			
20	<u>the-Hills</u>	<u>Lake</u>	<u>3.60%</u>	<u>3.48%</u>
21	<u>Lady Lake</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.38%</u>
22	<u>Leesburg</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
23	<u>Mascotte</u>	<u>Lake</u>	<u>4.20%</u>	<u>4.08%</u>
24	<u>Minneola</u>	<u>Lake</u>	<u>3.50%</u>	<u>3.38%</u>
25	<u>Montverde</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.78%</u>
26	<u>Mount Dora</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.28%</u>
27	<u>Tavares</u>	<u>Lake</u>	<u>5.60%</u>	<u>5.48%</u>
28	<u>Umatilla</u>	<u>Lake</u>	<u>3.40%</u>	<u>3.28%</u>
29	<u>LEE</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
30	<u>Bonita</u>			
31	<u>Springs</u>	<u>Lee</u>	<u>1.90%</u>	<u>1.78%</u>

1	<u>Cape Coral</u>	<u>Lee</u>	<u>1.60%</u>	<u>1.48%</u>
2	<u>Ft. Myers</u>	<u>Lee</u>	<u>5.10%</u>	<u>4.98%</u>
3	<u>Ft. Myers</u>			
4	<u>Beach</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
5	<u>Sanibel</u>	<u>Lee</u>	<u>2.50%</u>	<u>2.38%</u>
6	<u>LEON</u>	<u>Leon</u>	<u>1.10%</u>	<u>1.10%</u>
7	<u>Tallahassee</u>	<u>Leon</u>	<u>4.70%</u>	<u>4.58%</u>
8	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
9	<u>Bronson</u>	<u>Levy</u>	<u>2.80%</u>	<u>2.68%</u>
10	<u>Cedar Key</u>	<u>Levy</u>	<u>2.30%</u>	<u>2.18%</u>
11	<u>Chiefland</u>	<u>Levy</u>	<u>2.90%</u>	<u>2.78%</u>
12	<u>Inglis</u>	<u>Levy</u>	<u>3.80%</u>	<u>3.68%</u>
13	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
14	<u>Williston</u>	<u>Levy</u>	<u>1.80%</u>	<u>1.68%</u>
15	<u>Yankeetown</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
16	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
17	<u>Bristol</u>	<u>Liberty</u>	<u>3.10%</u>	<u>2.98%</u>
18	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
19	<u>Greenville</u>	<u>Madison</u>	<u>2.30%</u>	<u>2.18%</u>
20	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
21	<u>Madison</u>	<u>Madison</u>	<u>5.30%</u>	<u>4.88%</u>
22	<u>MANATEE</u>	<u>Manatee</u>	<u>0.80%</u>	<u>0.80%</u>
23	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.50%</u>	<u>1.38%</u>
24	<u>Bradenton</u>	<u>Manatee</u>	<u>6.10%</u>	<u>5.98%</u>
25	<u>Bradenton</u>			
26	<u>Beach</u>	<u>Manatee</u>	<u>6.00%</u>	<u>5.88%</u>
27	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.80%</u>	<u>3.68%</u>
28	<u>Palmetto</u>	<u>Manatee</u>	<u>5.80%</u>	<u>5.68%</u>
29	<u>Longboat Key</u>	<u>Manatee &</u>		
30		<u>Sarasota</u>	<u>3.50%</u>	<u>3.38%</u>
31	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>

1	<u>Belleview</u>	<u>Marion</u>	<u>1.00%</u>	<u>0.88%</u>
2	<u>Dunnellon</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
3	<u>McIntosh</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
4	<u>Ocala</u>	<u>Marion</u>	<u>5.20%</u>	<u>5.08%</u>
5	<u>Reddick</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
6	<u>MARTIN</u>	<u>Martin</u>	<u>1.50%</u>	<u>1.50%</u>
7	<u>Jupiter</u>			
8	<u>Island</u>	<u>Martin</u>	<u>0.70%</u>	<u>0.58%</u>
9	<u>Ocean Breeze</u>			
10	<u>Park</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
11	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
12	<u>Stuart</u>	<u>Martin</u>	<u>5.20%</u>	<u>5.08%</u>
13	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.78%</u>
14	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
15	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
16	<u>Bay Harbor</u>			
17	<u>Islands</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
18	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
19	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
20	<u>El Portal</u>	<u>Miami-Dade</u>	<u>6.00%</u>	<u>5.88%</u>
21	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.80%</u>	<u>5.68%</u>
22	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.10%</u>	<u>1.98%</u>
23	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
24	<u>Hialeah</u>			
25	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
26	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.70%</u>	<u>5.58%</u>
27	<u>Indian Creek</u>			
28	<u>Village</u>	<u>Miami-Dade</u>	<u>0.80%</u>	<u>0.68%</u>
29	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
30	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
31	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.70%</u>	<u>6.58%</u>

1	<u>Miami</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
2	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
3	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
4	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.20%</u>	<u>3.08%</u>
5	<u>North Bay</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
6	<u>North Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
7	<u>North Miami</u>			
8	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
9	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>4.00%</u>	<u>3.88%</u>
10	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.90%</u>	<u>5.78%</u>
11	<u>South Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
12	<u>Sunny Isles</u>			
13	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.50%</u>	<u>5.38%</u>
14	<u>Surfside</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
15	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
16	<u>Virginia</u>			
17	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
18	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
19	<u>MONROE</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.50%</u>
20	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
21	<u>Key Colony</u>			
22	<u>Beach</u>	<u>Monroe</u>	<u>2.60%</u>	<u>2.48%</u>
23	<u>Key West</u>	<u>Monroe</u>	<u>1.60%</u>	<u>1.48%</u>
24	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
25	<u>Marathon</u>	<u>Monroe</u>	<u>2.10%</u>	<u>1.68%</u>
26	<u>NASSAU</u>	<u>Nassau</u>	<u>0.80%</u>	<u>0.80%</u>
27	<u>Callahan</u>	<u>Nassau</u>	<u>4.90%</u>	<u>4.78%</u>
28	<u>Fernandina</u>			
29	<u>Beach</u>	<u>Nassau</u>	<u>5.40%</u>	<u>5.28%</u>
30	<u>Hilliard</u>	<u>Nassau</u>	<u>3.40%</u>	<u>3.28%</u>
31	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.70%</u>	<u>0.70%</u>

1	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
2	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.70%</u>	<u>3.58%</u>
3	<u>Destin</u>	<u>Okaloosa</u>	<u>2.10%</u>	<u>1.98%</u>
4	<u>Ft. Walton</u>			
5	<u>Beach</u>	<u>Okaloosa</u>	<u>5.90%</u>	<u>5.78%</u>
6	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>3.00%</u>	<u>2.88%</u>
7	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>5.30%</u>	<u>5.18%</u>
8	<u>Niceville</u>	<u>Okaloosa</u>	<u>6.00%</u>	<u>5.88%</u>
9	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
10	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>4.10%</u>	<u>3.98%</u>
11	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.90%</u>	<u>0.90%</u>
12	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.80%</u>	<u>4.68%</u>
13	<u>ORANGE</u>	<u>Orange</u>	<u>5.20%</u>	<u>4.98%</u>
14	<u>Apopka</u>	<u>Orange</u>	<u>6.50%</u>	<u>6.38%</u>
15	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
16	<u>Belle Isle</u>	<u>Orange</u>	<u>1.80%</u>	<u>1.68%</u>
17	<u>Eatonville</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
18	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
19	<u>Lake Buena</u>			
20	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
21	<u>Maitland</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.38%</u>
22	<u>Oakland</u>	<u>Orange</u>	<u>5.40%</u>	<u>5.28%</u>
23	<u>Ocoee</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.68%</u>
24	<u>Orlando</u>	<u>Orange</u>	<u>4.40%</u>	<u>4.28%</u>
25	<u>Windermere</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
26	<u>Winter Garden</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
27	<u>Winter Park</u>	<u>Orange</u>	<u>6.10%</u>	<u>5.98%</u>
28	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.28%</u>
29	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.80%</u>	<u>4.68%</u>
30	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.38%</u>
31	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>

1	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
2	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
3	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
4	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
5	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.20%</u>	<u>0.28%</u>
6	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.40%</u>	<u>2.28%</u>
7	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
8	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
9	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
10	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.70%</u>	<u>0.58%</u>
11	<u>Greenacres</u>			
12	<u>City</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
13	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
14	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.28%</u>
15	<u>Highland</u>			
16	<u>Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
17	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>6.30%</u>	<u>6.18%</u>
18	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
19	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.30%</u>	<u>4.18%</u>
20	<u>Jupiter</u>			
21	<u>Inlet Colony</u>	<u>Palm Beach</u>	<u>2.10%</u>	<u>1.98%</u>
22	<u>Lake Clarke</u>			
23	<u>Shores</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
24	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
25	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
26	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
27	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.80%</u>	<u>1.68%</u>
28	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.90%</u>	<u>5.78%</u>
29	<u>North Palm</u>			
30	<u>Beach</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.28%</u>
31	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>

1	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
2	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
3	<u>Palm Beach</u>			
4	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
5	<u>Palm Beach</u>			
6	<u>Shores</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
7	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
8	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
9	<u>Royal Palm</u>			
10	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
11	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
12	<u>South Palm</u>			
13	<u>Beach</u>	<u>Palm Beach</u>	<u>6.00%</u>	<u>5.88%</u>
14	<u>Tequesta</u>			
15	<u>Village</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
16	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
17	<u>West Palm</u>			
18	<u>Beach</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
19	<u>PASCO</u>	<u>Pasco</u>	<u>1.60%</u>	<u>1.60%</u>
20	<u>Dade City</u>	<u>Pasco</u>	<u>5.30%</u>	<u>5.18%</u>
21	<u>New Port</u>			
22	<u>Richey</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
23	<u>Port Richey</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
24	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.10%</u>	<u>0.98%</u>
25	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
26	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
27	<u>PINELLAS</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
28	<u>Belleair</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
29	<u>Belleair</u>			
30	<u>Beach</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
31	<u>Belleair</u>			

1	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.10%</u>	<u>1.98%</u>
2	<u>Belleair</u>			
3	<u>Shore</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
4	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
5	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
6	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
7	<u>Indian Rocks</u>			
8	<u>Beach</u>	<u>Pinellas</u>	<u>2.50%</u>	<u>2.38%</u>
9	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.80%</u>	<u>2.68%</u>
10	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.40%</u>	<u>1.28%</u>
11	<u>Largo</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
12	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
13	<u>North</u>			
14	<u>Redington</u>			
15	<u>Beach</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
16	<u>Oldsmar</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
17	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
18	<u>Redington</u>			
19	<u>Beach</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
20	<u>Redington</u>			
21	<u>Shores</u>	<u>Pinellas</u>	<u>1.20%</u>	<u>1.08%</u>
22	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.90%</u>	<u>6.38%</u>
23	<u>St. Pete</u>			
24	<u>Beach</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
25	<u>St.</u>			
26	<u>Petersburg</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
27	<u>Seminole</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
28	<u>South</u>			
29	<u>Pasadena</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
30	<u>Tarpon</u>			
31	<u>Springs</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>

1	<u>Treasure</u>			
2	<u>Island</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
3	<u>POLK</u>	<u>Polk</u>	<u>2.90%</u>	<u>2.78%</u>
4	<u>Auburndale</u>	<u>Polk</u>	<u>4.60%</u>	<u>4.48%</u>
5	<u>Bartow</u>	<u>Polk</u>	<u>6.50%</u>	<u>5.68%</u>
6	<u>Davenport</u>	<u>Polk</u>	<u>3.70%</u>	<u>3.58%</u>
7	<u>Dundee</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.88%</u>
8	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.80%</u>	<u>5.68%</u>
9	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.60%</u>	<u>4.98%</u>
10	<u>Frostproof</u>	<u>Polk</u>	<u>5.70%</u>	<u>5.58%</u>
11	<u>Haines City</u>	<u>Polk</u>	<u>5.50%</u>	<u>5.38%</u>
12	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
13	<u>Hillcrest</u>			
14	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
15	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
16	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.90%</u>	<u>3.78%</u>
17	<u>Lake Wales</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
18	<u>Lakeland</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
19	<u>Mulberry</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
20	<u>Polk City</u>	<u>Polk</u>	<u>3.00%</u>	<u>2.88%</u>
21	<u>Winter Haven</u>	<u>Polk</u>	<u>6.70%</u>	<u>6.58%</u>
22	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.30%</u>	<u>1.30%</u>
23	<u>Crescent City</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>
24	<u>Interlachen</u>	<u>Putnam</u>	<u>1.80%</u>	<u>1.68%</u>
25	<u>Palatka</u>	<u>Putnam</u>	<u>5.40%</u>	<u>5.28%</u>
26	<u>Pomona Park</u>	<u>Putnam</u>	<u>3.10%</u>	<u>2.98%</u>
27	<u>Welaka</u>	<u>Putnam</u>	<u>2.70%</u>	<u>2.58%</u>
28	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.70%</u>	<u>1.70%</u>
29	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
30	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.40%</u>	<u>1.28%</u>
31	<u>Milton</u>	<u>Santa Rosa</u>	<u>6.20%</u>	<u>6.08%</u>

1	<u>SARASOTA</u>	<u>Sarasota</u>	<u>5.10%</u>	<u>4.98%</u>
2	<u>North Port</u>	<u>Sarasota</u>	<u>6.10%</u>	<u>5.98%</u>
3	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
4	<u>Venice</u>	<u>Sarasota</u>	<u>5.40%</u>	<u>5.28%</u>
5	<u>SEMINOLE</u>	<u>Seminole</u>	<u>3.20%</u>	<u>2.98%</u>
6	<u>Altamonte</u>			
7	<u>Springs</u>	<u>Seminole</u>	<u>5.20%</u>	<u>5.08%</u>
8	<u>Casselberry</u>	<u>Seminole</u>	<u>5.70%</u>	<u>5.58%</u>
9	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.40%</u>	<u>4.28%</u>
10	<u>Longwood</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
11	<u>Oviedo</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
12	<u>Sanford</u>	<u>Seminole</u>	<u>5.00%</u>	<u>4.88%</u>
13	<u>Winter</u>			
14	<u>Springs</u>	<u>Seminole</u>	<u>6.20%</u>	<u>6.08%</u>
15	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.30%</u>	<u>1.30%</u>
16	<u>Hastings</u>	<u>St. Johns</u>	<u>1.60%</u>	<u>1.48%</u>
17	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.80%</u>	<u>4.68%</u>
18	<u>St. Augustine</u>			
19	<u>Beach</u>	<u>St. Johns</u>	<u>4.90%</u>	<u>4.78%</u>
20	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
21	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.90%</u>	<u>4.78%</u>
22	<u>Port St.</u>			
23	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
24	<u>St. Lucie</u>			
25	<u>Village</u>	<u>St. Lucie</u>	<u>1.80%</u>	<u>1.68%</u>
26	<u>SUMTER</u>	<u>Sumter</u>	<u>0.80%</u>	<u>0.80%</u>
27	<u>Bushnell</u>	<u>Sumter</u>	<u>5.40%</u>	<u>5.28%</u>
28	<u>Center Hill</u>	<u>Sumter</u>	<u>4.70%</u>	<u>4.58%</u>
29	<u>Coleman</u>	<u>Sumter</u>	<u>4.20%</u>	<u>4.08%</u>
30	<u>Webster</u>	<u>Sumter</u>	<u>3.30%</u>	<u>3.18%</u>
31	<u>Wildwood</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>

1	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.50%</u>	<u>0.50%</u>
2	<u>Branford</u>	<u>Suwannee</u>	<u>4.90%</u>	<u>4.78%</u>
3	<u>Live Oak</u>	<u>Suwannee</u>	<u>6.00%</u>	<u>5.88%</u>
4	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.20%</u>	<u>1.20%</u>
5	<u>Perry</u>	<u>Taylor</u>	<u>5.90%</u>	<u>5.78%</u>
6	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
7	<u>Lake Butler</u>	<u>Union</u>	<u>2.50%</u>	<u>2.38%</u>
8	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
9	<u>Worthington</u>			
10	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
11	<u>VOLUSIA</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
12	<u>Daytona Beach</u>	<u>Volusia</u>	<u>5.00%</u>	<u>4.88%</u>
13	<u>Daytona Beach</u>			
14	<u>Shores</u>	<u>Volusia</u>	<u>5.50%</u>	<u>5.38%</u>
15	<u>DeBary</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
16	<u>DeLand</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
17	<u>Deltona</u>	<u>Volusia</u>	<u>6.60%</u>	<u>6.48%</u>
18	<u>Edgewater</u>	<u>Volusia</u>	<u>5.20%</u>	<u>5.08%</u>
19	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
20	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.20%</u>	<u>2.08%</u>
21	<u>New Smyrna</u>			
22	<u>Beach</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
23	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.80%</u>	<u>3.68%</u>
24	<u>Orange City</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
25	<u>Ormond Beach</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
26	<u>Pierson</u>	<u>Volusia</u>	<u>1.20%</u>	<u>1.08%</u>
27	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.70%</u>	<u>5.58%</u>
28	<u>Port Orange</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
29	<u>South Daytona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
30	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.90%</u>	<u>0.90%</u>
31	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>

1	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.30%</u>	<u>1.18%</u>
2	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
3	<u>DeFuniak</u>			
4	<u>Springs</u>	<u>Walton</u>	<u>6.00%</u>	<u>5.88%</u>
5	<u>Freeport</u>	<u>Walton</u>	<u>1.40%</u>	<u>1.28%</u>
6	<u>Paxton</u>	<u>Walton</u>	<u>2.80%</u>	<u>2.68%</u>
7	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.30%</u>	<u>0.30%</u>
8	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
9	<u>Chipley</u>	<u>Washington</u>	<u>5.70%</u>	<u>5.58%</u>
10	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
11	<u>Vernon</u>	<u>Washington</u>	<u>5.80%</u>	<u>5.68%</u>
12	<u>Wausau</u>	<u>Washington</u>	<u>1.90%</u>	<u>1.78%</u>

13
 14 The conversion rate displayed in the rows with the name of the
 15 county in capitalized letters assigns the conversion rate for
 16 the unincorporated area. This paragraph is repealed October
 17 1, 2002.

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

27
 28
 29
 30
 31

	<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>
8	<u>ALACHUA</u>	<u>Alachua</u>	<u>4.70%</u>	<u>4.58%</u>
9	<u>Alachua</u>	<u>Alachua</u>	<u>3.80%</u>	<u>3.58%</u>
10	<u>Archer</u>	<u>Alachua</u>	<u>3.10%</u>	<u>2.98%</u>
11	<u>Gainesville</u>	<u>Alachua</u>	<u>4.90%</u>	<u>4.78%</u>
12	<u>Hawthorne</u>	<u>Alachua</u>	<u>1.90%</u>	<u>1.78%</u>
13	<u>High Springs</u>	<u>Alachua</u>	<u>2.60%</u>	<u>2.48%</u>
14	<u>LaCrosse</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
15	<u>Micanopy</u>	<u>Alachua</u>	<u>2.50%</u>	<u>2.38%</u>
16	<u>Newberry</u>	<u>Alachua</u>	<u>4.20%</u>	<u>4.08%</u>
17	<u>Waldo</u>	<u>Alachua</u>	<u>1.30%</u>	<u>1.18%</u>
18	<u>BAKER</u>	<u>Baker</u>	<u>0.40%</u>	<u>0.40%</u>
19	<u>Glen Saint</u>			
20	<u>Mary</u>	<u>Baker</u>	<u>5.30%</u>	<u>5.18%</u>
21	<u>Macclenny</u>	<u>Baker</u>	<u>5.90%</u>	<u>5.78%</u>
22	<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
23	<u>Callaway</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
24	<u>Cedar Grove</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
25	<u>Lynn Haven</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
26	<u>Mexico Beach</u>	<u>Bay</u>	<u>3.00%</u>	<u>2.88%</u>
27	<u>Panama City</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
28	<u>Panama City</u>			
29	<u>Beach</u>	<u>Bay</u>	<u>3.50%</u>	<u>3.38%</u>
30	<u>Parker</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
31	<u>Springfield</u>	<u>Bay</u>	<u>4.00%</u>	<u>3.88%</u>

1	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
2	<u>Brooker</u>	<u>Bradford</u>	<u>3.00%</u>	<u>2.88%</u>
3	<u>Hampton</u>	<u>Bradford</u>	<u>2.20%</u>	<u>2.08%</u>
4	<u>Lawtey</u>	<u>Bradford</u>	<u>1.10%</u>	<u>0.98%</u>
5	<u>Starke</u>	<u>Bradford</u>	<u>3.50%</u>	<u>2.88%</u>
6	<u>BREVARD</u>	<u>Brevard</u>	<u>1.30%</u>	<u>1.08%</u>
7	<u>Cape</u>			
8	<u>Canaveral</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
9	<u>Cocoa</u>	<u>Brevard</u>	<u>3.90%</u>	<u>3.78%</u>
10	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.10%</u>	<u>4.98%</u>
11	<u>Indialantic</u>	<u>Brevard</u>	<u>6.20%</u>	<u>6.08%</u>
12	<u>Indian</u>			
13	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.00%</u>	<u>3.88%</u>
14	<u>Malabar</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
15	<u>Melbourne</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
16	<u>Melbourne</u>			
17	<u>Beach</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
18	<u>Melbourne</u>			
19	<u>Village</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
20	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>
21	<u>Palm Shores</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
22	<u>Rockledge</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
23	<u>Satellite</u>			
24	<u>Beach</u>	<u>Brevard</u>	<u>1.70%</u>	<u>1.58%</u>
25	<u>Titusville</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
26	<u>West</u>			
27	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
28	<u>BROWARD</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
29	<u>Coconut Creek</u>	<u>Broward</u>	<u>4.70%</u>	<u>4.58%</u>
30	<u>Cooper City</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
31	<u>Coral Springs</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>

1	<u>Dania</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
2	<u>Davie</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
3	<u>Deerfield</u>			
4	<u>Beach</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
5	<u>Ft.</u>			
6	<u>Lauderdale</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
7	<u>Hallandale</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
8	<u>Hillsboro</u>			
9	<u>Beach</u>	<u>Broward</u>	<u>1.20%</u>	<u>1.08%</u>
10	<u>Hollywood</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
11	<u>Lauderdale-</u>			
12	<u>by-the-Sea</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
13	<u>Lauderdale</u>			
14	<u>Lakes</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
15	<u>Lauderhill</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
16	<u>Lazy Lake</u>			
17	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
18	<u>Lighthouse</u>			
19	<u>Point</u>	<u>Broward</u>	<u>6.10%</u>	<u>5.98%</u>
20	<u>Margate</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
21	<u>Miramar</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
22	<u>North</u>			
23	<u>Lauderdale</u>	<u>Broward</u>	<u>3.80%</u>	<u>3.68%</u>
24	<u>Oakland Park</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
25	<u>Parkland</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
26	<u>Pembroke Park</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
27	<u>Pembroke</u>			
28	<u>Pines</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
29	<u>Plantation</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
30	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
31	<u>Sea Ranch</u>			

1	<u>Lakes</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
2	<u>Southwest</u>			
3	<u>Ranches</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
4	<u>Sunrise</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
5	<u>Tamarac</u>	<u>Broward</u>	<u>2.30%</u>	<u>1.58%</u>
6	<u>Weston</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
7	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
8	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
9	<u>Altha</u>	<u>Calhoun</u>	<u>4.00%</u>	<u>3.88%</u>
10	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.30%</u>	<u>1.18%</u>
11	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>1.80%</u>	<u>1.68%</u>
12	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.00%</u>	<u>4.88%</u>
13	<u>CITRUS</u>	<u>Citrus</u>	<u>2.00%</u>	<u>2.00%</u>
14	<u>Crystal River</u>	<u>Citrus</u>	<u>5.10%</u>	<u>4.98%</u>
15	<u>Inverness</u>	<u>Citrus</u>	<u>5.20%</u>	<u>5.08%</u>
16	<u>CLAY</u>	<u>Clay</u>	<u>5.80%</u>	<u>5.68%</u>
17	<u>Green Cove</u>			
18	<u>Springs</u>	<u>Clay</u>	<u>3.70%</u>	<u>3.58%</u>
19	<u>Keystone</u>			
20	<u>Heights</u>	<u>Clay</u>	<u>2.10%</u>	<u>1.98%</u>
21	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
22	<u>Penney Farms</u>	<u>Clay</u>	<u>1.90%</u>	<u>1.78%</u>
23	<u>COLLIER</u>	<u>Collier</u>	<u>2.10%</u>	<u>2.10%</u>
24	<u>Everglades</u>	<u>Collier</u>	<u>3.90%</u>	<u>3.58%</u>
25	<u>Marco Island</u>	<u>Collier</u>	<u>2.30%</u>	<u>1.78%</u>
26	<u>Naples</u>	<u>Collier</u>	<u>3.30%</u>	<u>3.18%</u>
27	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.30%</u>	<u>1.30%</u>
28	<u>Ft. White</u>	<u>Columbia</u>	<u>0.60%</u>	<u>0.48%</u>
29	<u>Lake City</u>	<u>Columbia</u>	<u>4.40%</u>	<u>4.28%</u>
30	<u>DESOTO</u>	<u>Desoto</u>	<u>2.10%</u>	<u>2.10%</u>
31	<u>Arcadia</u>	<u>Desoto</u>	<u>3.70%</u>	<u>3.58%</u>

1	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
2	<u>Cross City</u>	<u>Dixie</u>	<u>2.50%</u>	<u>2.38%</u>
3	<u>Horseshoe</u>			
4	<u>Beach</u>	<u>Dixie</u>	<u>6.20%</u>	<u>6.08%</u>
5	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.50%</u>	<u>4.38%</u>
6	<u>Atlantic</u>			
7	<u>Beach</u>	<u>Duval</u>	<u>5.90%</u>	<u>5.78%</u>
8	<u>Baldwin</u>	<u>Duval</u>	<u>6.10%</u>	<u>5.98%</u>
9	<u>Jacksonville</u>			
10	<u>Beach</u>	<u>Duval</u>	<u>4.60%</u>	<u>4.38%</u>
11	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.00%</u>	<u>3.88%</u>
12	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.60%</u>	<u>1.60%</u>
13	<u>Century</u>	<u>Escambia</u>	<u>2.10%</u>	<u>1.98%</u>
14	<u>Pensacola</u>	<u>Escambia</u>	<u>5.10%</u>	<u>4.88%</u>
15	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.60%</u>	<u>0.60%</u>
16	<u>Beverly Beach</u>	<u>Flagler</u>	<u>1.80%</u>	<u>1.68%</u>
17	<u>Bunnell</u>	<u>Flagler</u>	<u>2.50%</u>	<u>2.38%</u>
18	<u>Flagler</u>	<u>Flagler &</u>		
19	<u>Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
20	<u>Marineland</u>	<u>Flagler &</u>		
21		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
22	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.30%</u>	<u>1.18%</u>
23	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
24	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.60%</u>	<u>3.48%</u>
25	<u>Carrabelle</u>	<u>Franklin</u>	<u>5.70%</u>	<u>5.58%</u>
26	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.20%</u>	<u>0.20%</u>
27	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.00%</u>	<u>0.88%</u>
28	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
29	<u>Gretna</u>	<u>Gadsden</u>	<u>3.90%</u>	<u>3.78%</u>
30	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
31	<u>Midway</u>	<u>Gadsden</u>	<u>3.70%</u>	<u>3.58%</u>

1	<u>Quincy</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
2	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>Bell</u>	<u>Gilchrist</u>	<u>4.50%</u>	<u>4.38%</u>
4	<u>Fanning</u>	<u>Gilchrist &</u>		
5	<u>Springs</u>	<u>Levy</u>	<u>5.50%</u>	<u>5.38%</u>
6	<u>Trenton</u>	<u>Gilchrist</u>	<u>3.90%</u>	<u>3.78%</u>
7	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
8	<u>Moore Haven</u>	<u>Glades</u>	<u>1.20%</u>	<u>1.08%</u>
9	<u>GULF</u>	<u>Gulf</u>	<u>0.30%</u>	<u>0.30%</u>
10	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
11	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
12	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
13	<u>Jasper</u>	<u>Hamilton</u>	<u>4.80%</u>	<u>4.58%</u>
14	<u>Jennings</u>	<u>Hamilton</u>	<u>1.50%</u>	<u>1.38%</u>
15	<u>White Springs</u>	<u>Hamilton</u>	<u>5.00%</u>	<u>4.88%</u>
16	<u>HARDEE</u>	<u>Hardee</u>	<u>1.10%</u>	<u>1.10%</u>
17	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.20%</u>	<u>3.08%</u>
18	<u>Wauchula</u>	<u>Hardee</u>	<u>5.00%</u>	<u>4.88%</u>
19	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.20%</u>	<u>2.08%</u>
20	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
21	<u>Clewiston</u>	<u>Hendry</u>	<u>3.20%</u>	<u>3.08%</u>
22	<u>La Belle</u>	<u>Hendry</u>	<u>4.10%</u>	<u>3.98%</u>
23	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.40%</u>	<u>1.40%</u>
24	<u>Brooksville</u>	<u>Hernando</u>	<u>0.90%</u>	<u>0.78%</u>
25	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
26	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.10%</u>	<u>1.10%</u>
27	<u>Avon Park</u>	<u>Highlands</u>	<u>4.40%</u>	<u>4.28%</u>
28	<u>Lake Placid</u>	<u>Highlands</u>	<u>0.90%</u>	<u>0.78%</u>
29	<u>Sebring</u>	<u>Highlands</u>	<u>1.10%</u>	<u>0.78%</u>
30	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.10%</u>	<u>1.98%</u>
31	<u>Plant City</u>	<u>Hillsborough</u>	<u>5.60%</u>	<u>5.48%</u>

1	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.00%</u>	<u>4.88%</u>
2	<u>Temple</u>			
3	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.40%</u>	<u>5.28%</u>
4	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
5	<u>Bonifay</u>	<u>Holmes</u>	<u>5.70%</u>	<u>5.58%</u>
6	<u>Esto</u>	<u>Holmes</u>	<u>0.80%</u>	<u>0.68%</u>
7	<u>Noma</u>	<u>Holmes</u>	<u>0.10%</u>	<u>0.00%</u>
8	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.70%</u>	<u>2.58%</u>
9	<u>Westville</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
10	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.40%</u>	<u>1.40%</u>
11	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.10%</u>	<u>3.98%</u>
12	<u>Indian River</u>			
13	<u>Shores</u>	<u>Indian River</u>	<u>2.80%</u>	<u>2.68%</u>
14	<u>Orchid</u>	<u>Indian River</u>	<u>2.10%</u>	<u>1.98%</u>
15	<u>Sebastian</u>	<u>Indian River</u>	<u>3.30%</u>	<u>3.18%</u>
16	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.00%</u>	<u>4.88%</u>
17	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
18	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
19	<u>Bascom</u>	<u>Jackson</u>	<u>1.20%</u>	<u>1.08%</u>
20	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
21	<u>Cottdale</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
22	<u>Graceville</u>	<u>Jackson</u>	<u>4.40%</u>	<u>4.28%</u>
23	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
24	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
25	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
27	<u>Marianna</u>	<u>Jackson</u>	<u>4.00%</u>	<u>3.88%</u>
28	<u>Sneads</u>	<u>Jackson</u>	<u>3.30%</u>	<u>3.18%</u>
29	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>0.90%</u>	<u>0.90%</u>
30	<u>Monticello</u>	<u>Jefferson</u>	<u>4.50%</u>	<u>4.38%</u>
31	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>

1	<u>Mayo</u>	<u>Lafayette</u>	<u>2.00%</u>	<u>1.88%</u>
2	<u>LAKE</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.70%</u>
3	<u>Astatula</u>	<u>Lake</u>	<u>4.40%</u>	<u>4.28%</u>
4	<u>Clermont</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
5	<u>Eustis</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
6	<u>Fruitland</u>			
7	<u>Park</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
8	<u>Groveland</u>	<u>Lake</u>	<u>4.90%</u>	<u>4.78%</u>
9	<u>Howey-in-the-</u>			
10	<u>Hills</u>	<u>Lake</u>	<u>3.30%</u>	<u>3.18%</u>
11	<u>Lady Lake</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
12	<u>Leesburg</u>	<u>Lake</u>	<u>1.30%</u>	<u>1.18%</u>
13	<u>Mascotte</u>	<u>Lake</u>	<u>3.90%</u>	<u>3.78%</u>
14	<u>Minneola</u>	<u>Lake</u>	<u>3.20%</u>	<u>3.08%</u>
15	<u>Montverde</u>	<u>Lake</u>	<u>1.80%</u>	<u>1.68%</u>
16	<u>Mount Dora</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.18%</u>
17	<u>Tavares</u>	<u>Lake</u>	<u>5.20%</u>	<u>5.08%</u>
18	<u>Umatilla</u>	<u>Lake</u>	<u>3.10%</u>	<u>2.98%</u>
19	<u>LEE</u>	<u>Lee</u>	<u>2.00%</u>	<u>1.88%</u>
20	<u>Bonita</u>			
21	<u>Springs</u>	<u>Lee</u>	<u>1.70%</u>	<u>1.58%</u>
22	<u>Cape Coral</u>	<u>Lee</u>	<u>1.50%</u>	<u>1.38%</u>
23	<u>Ft. Myers</u>	<u>Lee</u>	<u>4.70%</u>	<u>4.58%</u>
24	<u>Ft. Myers</u>			
25	<u>Beach</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
26	<u>Sanibel</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
27	<u>LEON</u>	<u>Leon</u>	<u>1.00%</u>	<u>1.00%</u>
28	<u>Tallahassee</u>	<u>Leon</u>	<u>4.40%</u>	<u>4.28%</u>
29	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
30	<u>Bronson</u>	<u>Levy</u>	<u>2.50%</u>	<u>2.38%</u>
31	<u>Cedar Key</u>	<u>Levy</u>	<u>2.10%</u>	<u>1.98%</u>

1	<u>Chiefland</u>	<u>Levy</u>	<u>2.70%</u>	<u>2.58%</u>
2	<u>Inglis</u>	<u>Levy</u>	<u>3.50%</u>	<u>3.38%</u>
3	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
4	<u>Williston</u>	<u>Levy</u>	<u>1.60%</u>	<u>1.48%</u>
5	<u>Yankeetown</u>	<u>Levy</u>	<u>5.60%</u>	<u>5.48%</u>
6	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
7	<u>Bristol</u>	<u>Liberty</u>	<u>2.90%</u>	<u>2.78%</u>
8	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
9	<u>Greenville</u>	<u>Madison</u>	<u>2.10%</u>	<u>1.98%</u>
10	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
11	<u>Madison</u>	<u>Madison</u>	<u>4.90%</u>	<u>4.48%</u>
12	<u>MANATEE</u>	<u>Manatee</u>	<u>0.70%</u>	<u>0.70%</u>
13	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.40%</u>	<u>1.28%</u>
14	<u>Bradenton</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
15	<u>Bradenton</u>			
16	<u>Beach</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
17	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.50%</u>	<u>3.38%</u>
18	<u>Palmetto</u>	<u>Manatee</u>	<u>5.30%</u>	<u>5.18%</u>
19	<u>Longboat Key</u>	<u>Manatee &</u>		
20		<u>Sarasota</u>	<u>3.20%</u>	<u>3.08%</u>
21	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>Bellview</u>	<u>Marion</u>	<u>0.90%</u>	<u>0.78%</u>
23	<u>Dunnellon</u>	<u>Marion</u>	<u>4.50%</u>	<u>4.38%</u>
24	<u>McIntosh</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
25	<u>Ocala</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
26	<u>Reddick</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
27	<u>MARTIN</u>	<u>Martin</u>	<u>1.30%</u>	<u>1.30%</u>
28	<u>Jupiter</u>			
29	<u>Island</u>	<u>Martin</u>	<u>0.60%</u>	<u>0.48%</u>
30	<u>Ocean Breeze</u>			
31	<u>Park</u>	<u>Martin</u>	<u>2.20%</u>	<u>2.08%</u>

1	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.30%</u>	<u>2.18%</u>
2	<u>Stuart</u>	<u>Martin</u>	<u>4.80%</u>	<u>4.68%</u>
3	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.48%</u>
4	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
5	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78</u>
6	<u>Bay Harbor</u>			
7	<u>Islands</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
8	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
9	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.10%</u>	<u>3.98%</u>
10	<u>El Portal</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
11	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
12	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.00%</u>	<u>1.88%</u>
13	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
14	<u>Hialeah</u>			
15	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
16	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
17	<u>Indian Creek</u>			
18	<u>Village</u>	<u>Miami-Dade</u>	<u>0.70%</u>	<u>0.58%</u>
19	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
20	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
21	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
22	<u>Miami</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
23	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
24	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
25	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.00%</u>	<u>2.88%</u>
26	<u>North Bay</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78%</u>
27	<u>North Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
28	<u>North Miami</u>			
29	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
30	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>3.70%</u>	<u>3.58%</u>
31	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>

1	<u>South Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
2	<u>Sunny Isles</u>			
3	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
4	<u>Surfside</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
5	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
6	<u>Virginia</u>			
7	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
8	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
9	<u>MONROE</u>	<u>Monroe</u>	<u>1.40%</u>	<u>1.40%</u>
10	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
11	<u>Key Colony</u>			
12	<u>Beach</u>	<u>Monroe</u>	<u>2.40%</u>	<u>2.28%</u>
13	<u>Key West</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.38%</u>
14	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
15	<u>Marathon</u>	<u>Monroe</u>	<u>1.90%</u>	<u>1.58%</u>
16	<u>NASSAU</u>	<u>Nassau</u>	<u>0.70%</u>	<u>0.70%</u>
17	<u>Callahan</u>	<u>Nassau</u>	<u>4.50%</u>	<u>4.38%</u>
18	<u>Fernandina</u>			
19	<u>Beach</u>	<u>Nassau</u>	<u>5.00%</u>	<u>4.88%</u>
20	<u>Hilliard</u>	<u>Nassau</u>	<u>3.20%</u>	<u>3.08%</u>
21	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.60%</u>	<u>0.60%</u>
22	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
23	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.50%</u>	<u>3.38%</u>
24	<u>Destin</u>	<u>Okaloosa</u>	<u>1.90%</u>	<u>1.78%</u>
25	<u>Ft. Walton</u>			
26	<u>Beach</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
27	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>2.80%</u>	<u>2.68%</u>
28	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>4.90%</u>	<u>4.78%</u>
29	<u>Niceville</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
30	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
31	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.80%</u>	<u>3.68%</u>

1	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.80%</u>	<u>0.80%</u>
2	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.50%</u>	<u>4.38%</u>
3	<u>ORANGE</u>	<u>Orange</u>	<u>4.80%</u>	<u>4.58%</u>
4	<u>Apopka</u>	<u>Orange</u>	<u>6.00%</u>	<u>5.88%</u>
5	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
6	<u>Belle Isle</u>	<u>Orange</u>	<u>1.60%</u>	<u>1.48%</u>
7	<u>Eatonville</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
8	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
9	<u>Lake Buena</u>			
10	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
11	<u>Maitland</u>	<u>Orange</u>	<u>5.10%</u>	<u>4.98%</u>
12	<u>Oakland</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.78%</u>
13	<u>Ocoee</u>	<u>Orange</u>	<u>4.60%</u>	<u>4.28%</u>
14	<u>Orlando</u>	<u>Orange</u>	<u>4.10%</u>	<u>3.88%</u>
15	<u>Windermere</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
16	<u>Winter Garden</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
17	<u>Winter Park</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.48%</u>
18	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.00%</u>	<u>4.88%</u>
19	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.50%</u>	<u>4.38%</u>
20	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.10%</u>	<u>4.98%</u>
21	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
22	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
23	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.08%</u>
25	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
26	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.00%</u>	<u>0.28%</u>
27	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.20%</u>	<u>2.08%</u>
28	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
29	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
30	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
31	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>

1	<u>Greenacres</u>			
2	<u>City</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
3	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
4	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.40%</u>	<u>1.18%</u>
5	<u>Highland</u>			
6	<u>Beach</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
7	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
8	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
9	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
10	<u>Jupiter Inlet</u>			
11	<u>Colony</u>	<u>Palm Beach</u>	<u>1.90%</u>	<u>1.78%</u>
12	<u>Lake Clarke</u>			
13	<u>Shores</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
14	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
15	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
16	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
17	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
18	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
19	<u>North Palm</u>			
20	<u>Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.88%</u>
21	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
22	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.20%</u>	<u>4.08%</u>
23	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
24	<u>Palm Beach</u>			
25	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
26	<u>Palm Beach</u>			
27	<u>Shores</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
28	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
29	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
30	<u>Royal Palm</u>			
31	<u>Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>

1	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
2	<u>South Palm</u>			
3	<u>Beach</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
4	<u>Tequesta</u>			
5	<u>Village</u>	<u>Palm Beach</u>	<u>4.10%</u>	<u>3.98%</u>
6	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
7	<u>West Palm</u>			
8	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
9	<u>PASCO</u>	<u>Pasco</u>	<u>1.50%</u>	<u>1.50%</u>
10	<u>Dade City</u>	<u>Pasco</u>	<u>4.90%</u>	<u>4.78%</u>
11	<u>New Port</u>			
12	<u>Richey</u>	<u>Pasco</u>	<u>5.50%</u>	<u>5.38%</u>
13	<u>Port Richey</u>	<u>Pasco</u>	<u>0.90%</u>	<u>0.78%</u>
14	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
15	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
16	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.40%</u>	<u>5.28%</u>
17	<u>PINELLAS</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
18	<u>Belleair</u>	<u>Pinellas</u>	<u>1.60%</u>	<u>1.48%</u>
19	<u>Belleair</u>			
20	<u>Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
21	<u>Belleair</u>			
22	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
23	<u>Belleair</u>			
24	<u>Shore</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
25	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.00%</u>	<u>4.88%</u>
26	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.20%</u>	<u>5.08%</u>
27	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
28	<u>Indian Rocks</u>			
29	<u>Beach</u>	<u>Pinellas</u>	<u>2.30%</u>	<u>2.18%</u>
30	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
31	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.30%</u>	<u>1.18%</u>

1	<u>Largo</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
2	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
3	<u>North</u>			
4	<u>Redington</u>			
5	<u>Beach</u>	<u>Pinellas</u>	<u>1.70%</u>	<u>1.58%</u>
6	<u>Oldsmar</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
7	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
8	<u>Redington</u>			
9	<u>Beach</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
10	<u>Redington</u>			
11	<u>Shores</u>	<u>Pinellas</u>	<u>1.10%</u>	<u>0.98%</u>
12	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.40%</u>	<u>5.88%</u>
13	<u>St. Pete</u>			
14	<u>Beach</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
15	<u>St.</u>			
16	<u>Petersburg</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
17	<u>Seminole</u>	<u>Pinellas</u>	<u>5.10%</u>	<u>4.98%</u>
18	<u>South</u>			
19	<u>Pasadena</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
20	<u>Tarpon</u>			
21	<u>Springs</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
22	<u>Treasure</u>			
23	<u>Island</u>	<u>Pinellas</u>	<u>2.20%</u>	<u>2.08%</u>
24	<u>POLK</u>	<u>Polk</u>	<u>2.70%</u>	<u>2.58%</u>
25	<u>Auburndale</u>	<u>Polk</u>	<u>4.30%</u>	<u>4.18%</u>
26	<u>Bartow</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.28%</u>
27	<u>Davenport</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
28	<u>Dundee</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
29	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.30%</u>	<u>5.18%</u>
30	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.20%</u>	<u>4.58%</u>
31	<u>Frostproof</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>

1	<u>Haines City</u>	<u>Polk</u>	<u>5.10%</u>	<u>4.98%</u>
2	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>Hillcrest</u>			
4	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
5	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.50%</u>	<u>4.38%</u>
6	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.60%</u>	<u>3.48%</u>
7	<u>Lake Wales</u>	<u>Polk</u>	<u>4.40%</u>	<u>4.28%</u>
8	<u>Lakeland</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
9	<u>Mulberry</u>	<u>Polk</u>	<u>3.10%</u>	<u>2.98%</u>
10	<u>Polk City</u>	<u>Polk</u>	<u>2.80%</u>	<u>2.68%</u>
11	<u>Winter Haven</u>	<u>Polk</u>	<u>6.20%</u>	<u>6.08%</u>
12	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.20%</u>	<u>1.20%</u>
13	<u>Crescent City</u>	<u>Putnam</u>	<u>4.30%</u>	<u>4.18%</u>
14	<u>Interlachen</u>	<u>Putnam</u>	<u>1.60%</u>	<u>1.48%</u>
15	<u>Palatka</u>	<u>Putnam</u>	<u>5.00%</u>	<u>4.88%</u>
16	<u>Pomona Park</u>	<u>Putnam</u>	<u>2.90%</u>	<u>2.78%</u>
17	<u>Welaka</u>	<u>Putnam</u>	<u>2.50%</u>	<u>2.38%</u>
18	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.50%</u>	<u>1.50%</u>
19	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
20	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.30%</u>	<u>1.18%</u>
21	<u>Milton</u>	<u>Santa Rosa</u>	<u>5.70%</u>	<u>5.58%</u>
22	<u>SARASOTA</u>	<u>Sarasota</u>	<u>4.70%</u>	<u>4.58%</u>
23	<u>North Port</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
24	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.20%</u>	<u>5.08%</u>
25	<u>Venice</u>	<u>Sarasota</u>	<u>5.00%</u>	<u>4.88%</u>
26	<u>SEMINOLE</u>	<u>Seminole</u>	<u>2.90%</u>	<u>2.68%</u>
27	<u>Altamonte</u>			
28	<u>Springs</u>	<u>Seminole</u>	<u>4.80%</u>	<u>4.68%</u>
29	<u>Casselberry</u>	<u>Seminole</u>	<u>5.30%</u>	<u>5.18%</u>
30	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.10%</u>	<u>3.98%</u>
31	<u>Longwood</u>	<u>Seminole</u>	<u>5.40%</u>	<u>5.28%</u>

1	<u>Oviedo</u>	<u>Seminole</u>	<u>4.30%</u>	<u>4.18%</u>
2	<u>Sanford</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
3	<u>Winter</u>			
4	<u>Springs</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
5	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.20%</u>	<u>1.20%</u>
6	<u>Hastings</u>	<u>St. Johns</u>	<u>1.50%</u>	<u>1.38%</u>
7	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
8	<u>St. Augustine</u>			
9	<u>Beach</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
10	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
11	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.50%</u>	<u>4.38%</u>
12	<u>Port St.</u>			
13	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.50%</u>	<u>1.38%</u>
14	<u>St. Lucie</u>			
15	<u>Village</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
16	<u>SUMTER</u>	<u>Sumter</u>	<u>0.70%</u>	<u>0.70%</u>
17	<u>Bushnell</u>	<u>Sumter</u>	<u>5.00%</u>	<u>4.88%</u>
18	<u>Center Hill</u>	<u>Sumter</u>	<u>4.30%</u>	<u>4.18%</u>
19	<u>Coleman</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
20	<u>Webster</u>	<u>Sumter</u>	<u>3.10%</u>	<u>2.98%</u>
21	<u>Wildwood</u>	<u>Sumter</u>	<u>3.60%</u>	<u>3.48%</u>
22	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.40%</u>	<u>0.40%</u>
23	<u>Branford</u>	<u>Suwannee</u>	<u>4.60%</u>	<u>4.48%</u>
24	<u>Live Oak</u>	<u>Suwannee</u>	<u>5.60%</u>	<u>5.48%</u>
25	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.10%</u>	<u>1.10%</u>
26	<u>Perry</u>	<u>Taylor</u>	<u>5.50%</u>	<u>5.38%</u>
27	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
28	<u>Lake Butler</u>	<u>Union</u>	<u>2.30%</u>	<u>2.18%</u>
29	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
30	<u>Worthington</u>			
31	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>

1	<u>VOLUSIA</u>	<u>Volusia</u>	<u>3.90%</u>	<u>3.78%</u>
2	<u>Daytona Beach</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
3	<u>Daytona Beach</u>			
4	<u>Shores</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
5	<u>DeBary</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
6	<u>DeLand</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
7	<u>Deltona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
8	<u>Edgewater</u>	<u>Volusia</u>	<u>4.80%</u>	<u>4.68%</u>
9	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
10	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.00%</u>	<u>1.88%</u>
11	<u>New Smyrna</u>			
12	<u>Beach</u>	<u>Volusia</u>	<u>4.00%</u>	<u>3.88%</u>
13	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.50%</u>	<u>3.38%</u>
14	<u>Orange City</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
15	<u>Ormond Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
16	<u>Pierson</u>	<u>Volusia</u>	<u>1.10%</u>	<u>0.98%</u>
17	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
18	<u>Port Orange</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
19	<u>South Daytona</u>	<u>Volusia</u>	<u>5.60%</u>	<u>5.48%</u>
20	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.80%</u>	<u>0.80%</u>
21	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.20%</u>	<u>1.08%</u>
23	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
24	<u>DeFuniak</u>			
25	<u>Springs</u>	<u>Walton</u>	<u>4.70%</u>	<u>4.58%</u>
26	<u>Freeport</u>	<u>Walton</u>	<u>1.30%</u>	<u>1.18%</u>
27	<u>Paxton</u>	<u>Walton</u>	<u>2.60%</u>	<u>2.48%</u>
28	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.20%</u>	<u>0.20%</u>
29	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
30	<u>Chipley</u>	<u>Washington</u>	<u>5.30%</u>	<u>5.18%</u>
31	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>

1	<u>Vernon</u>	<u>Washington</u>	<u>5.40%</u>	<u>5.28%</u>
2	<u>Wausau</u>	<u>Washington</u>	<u>1.70%</u>	<u>1.58%</u>

3
4
5 The conversion rate displayed in the rows with the name of the
6 county in capitalized letters assigns the conversion rate for
7 the unincorporated area.

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)~~ (2)(a)1. 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,
8 based on the average growth of such revenues over the
9 immediately preceding 5 year period, the governing authority
10 must adjust the rate of the local communications services tax
11 to the extent necessary to reduce revenues to the threshold by
12 emergency ordinance or resolution within the time frames
13 established in subparagraph 3. The foregoing rate adjustment
14 requirement shall not apply to local government that adopts a
15 local communications services tax rate by resolution or
16 ordinance. If complete data are not available at the time of
17 determining whether the revenues exceed the threshold, the
18 local government shall use the best data available for the
19 corresponding 2000-2001 period in making such determination.
20 This subparagraph shall not be construed as establishing a
21 right of action for any person to enforce this provision or
22 challenge a local government's implementation of this
23 subparagraph.

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

29 ~~1. A single maximum rate shall apply to all~~
30 ~~municipalities and charter counties, and another single~~
31 ~~maximum rate shall apply to all other counties.~~

1 ~~2. Each respective maximum rate, when applied to the~~
2 ~~services taxed pursuant to this chapter, shall be calculated~~
3 ~~to produce the revenues which could have been generated from~~
4 ~~the replaced revenue sources, assuming that all local taxing~~
5 ~~jurisdictions had imposed every replaced revenue source in the~~
6 ~~manner and at the rate that would have produced the greatest~~
7 ~~amount of revenues.~~

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

13 ~~(3)(a) Each person who provides communications~~
14 ~~services shall include as part of the August 2000 return due~~
15 ~~pursuant to chapter 212 on or before September 20, 2000, the~~
16 ~~information set forth in this paragraph, in a format~~
17 ~~prescribed by the department. Returns shall contain data for~~
18 ~~calendar year 1999 that may include, but are not limited to,~~
19 ~~remittances of replaced revenue sources for each local taxing~~
20 ~~jurisdiction and an estimate of the revenue from~~
21 ~~communications services that will be taxable pursuant to this~~
22 ~~chapter for each local taxing jurisdiction. Such data may also~~
23 ~~include, on an aggregated statewide basis, each person's~~
24 ~~statewide sales taxable under chapter 203, taxable sales under~~
25 ~~s. 212.05(1)(e), and estimates for sales exempt under s.~~
26 ~~212.08(7)(j) and exempt sales to governmental and other exempt~~
27 ~~entities under chapter 212.~~

28 ~~(b) All information furnished to the department under~~
29 ~~this subsection shall be available to all local taxing~~
30 ~~jurisdictions. Such taxpayer information shall remain subject~~
31 ~~to s. 213.053. Such data may not be disclosed or used by local~~

1 ~~taxing jurisdictions for any purpose other than to review the~~
2 ~~validity of data and the calculations made pursuant to this~~
3 ~~subsection.~~

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

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

8 ~~2. The amount of revenues received during fiscal year~~
9 ~~1998-1999 and, if known, the 1999 calendar year.~~

10 ~~3. A description of the revenue base or taxable~~
11 ~~services.~~

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

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

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

23 (b)~~(4)~~ Except as otherwise provided in this
24 subsection, "replaced revenue sources," as used in this
25 section, means the following taxes, charges, fees, or other
26 impositions to the extent that the respective local taxing
27 jurisdictions were authorized to impose them prior to July 1,
28 2000.

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

31

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

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

5 ~~c.3.~~ The public service tax on prepaid calling
6 arrangements.

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

19 ~~e.5.~~ Actual permit fees relating to placing or
20 maintaining facilities in or on public roads or rights-of-way,
21 collected from providers of long-distance, cable, and mobile
22 communications services for the fiscal year ending September
23 30, 1999; however, if a municipality or charter county elects
24 the option to charge permit fees pursuant to s.
25 337.401(3)(c)1.a., such fees shall not be included as a
26 replaced revenue source.

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

30 ~~(3)(5)~~ For any county or school board that levies a
31 discretionary surtax under s. 212.055, the rate of such tax on

1 communications services as authorized by s. 202.19(5) shall be
 2 as follows:

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

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

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

15
16
17 The discretionary surtax conversion rate with respect to
18 communications services reflected on bills dated on or after
19 October 1, 2001 shall take effect without any further action
20 by a county or school board that has levied a surtax on or
21 before October 1, 2001. For a county or school board that
22 levies a surtax subsequent to October 1, 2001, the
23 discretionary surtax conversion rate with respect to
24 communications services shall take effect upon the effective
25 date of the surtax as provided in s.212.054. The
26 discretionary sales surtax rate on communications services for
27 a county or school board levying a combined rate which is not
28 listed in the table provided by this subsection shall be
29 calculated by averaging or adding the appropriate rates from
30 the table and rounding up to the nearest tenth of a percent.
31 ~~multiplied by a factor to determine the applicable rate of tax~~

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

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

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

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

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

9 Section 13. (1) Notwithstanding any provision of
10 chapter 202, Florida Statutes, to the contrary, any
11 municipality or county that has a local communications
12 services tax conversion rate established under s. 202.20,
13 Florida Statutes, which is less than the maximum rate
14 established under s. 202.19, Florida Statutes, may by
15 resolution or ordinance increase its rate up to the maximum
16 rate established under s. 202.19, Florida Statutes, with such
17 increased rate to be effective October 1, 2001. For purposes
18 of this section, during the period beginning on October 1,
19 2001, and ending September 30, 2002, the maximum rate
20 established under s. 202.19, Florida Statutes, shall be deemed
21 to be the sum of such maximum rate plus the difference between
22 the conversion rates set forth in paragraphs (a) and (b) of s.
23 202.20(1), Florida Statutes. The municipality or county shall
24 notify the department of such increased rate by certified mail
25 postmarked on or before July 16, 2001.

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

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

30 202.21 Effective dates; procedures for informing
31 dealers of communications services of tax levies and rate

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

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

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

9 202.22 Determination of local tax situs.--

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

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

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

1 ~~paragraph~~ if the information used to assign service addresses
2 is obtained by the dealer or its database vendor from:

3 ~~a.1.~~ A database provided by the department;

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

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

8 ~~d.4.~~ The United States Census Bureau or the United
9 States Postal Service.

10 (2)

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

22 2. The department shall update the electronic database
23 in accordance with the information furnished by local taxing
24 jurisdictions under subparagraph 1. Each update must specify
25 the effective date as the next ensuing January 1 or July 1 and
26 must be posted by the department on a website not less than 90
27 days prior to the effective date. A substantially affected
28 person may provide notice to the database administrator of an
29 objection to information contained in the electronic database.
30 If an objection is supported by competent evidence, the
31 department shall forward the evidence to the affected local

1 taxing jurisdictions and update the electronic database in
2 accordance with the determination furnished by local taxing
3 jurisdictions to the department.The department shall also
4 furnish the update on magnetic or electronic media to any
5 dealer of communications services or vendor who requests the
6 update on such media. However, the department may collect a
7 fee from the dealer of communications services which does not
8 exceed the actual cost of furnishing the update on magnetic or
9 electronic media. Information contained in the electronic
10 database is conclusive for purposes of this chapter. The
11 electronic database is not an order, a rule, or a policy of
12 general applicability.

13 3. Each update must identify the additions, deletions,
14 and other changes to the preceding version of the database.
15 Each dealer of communications services shall be required to
16 collect and remit local communications services taxes imposed
17 under this chapter only for those service addresses that are
18 contained in the database and for which all of the elements
19 required by this subsection are included in the database.

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

23 (b) Upon receipt of an application for certification
24 or recertification of a database, the provisions of s. 120.60
25 shall apply, except that the department shall examine the
26 application and, within 90 days after receipt, notify the
27 applicant of any apparent errors or omissions and request any
28 additional information, ~~conduct any inspection, or perform any~~
29 ~~testing~~ determined necessary. The applicant shall designate an
30 individual responsible for providing access to all records,
31 facilities, and processes the department determines are

1 reasonably necessary to review, inspect, or test to ~~and~~ make a
2 determination regarding the application. Such access must be
3 provided within 10 working days after notification.

4 (c) The application must be in the form prescribed by
5 rule and must include the applicant's name, federal employer
6 identification number, mailing address, business address, and
7 any other information required by the department. The
8 application may request that the applicant identify ~~must~~
9 ~~identify, among other elements required by the department,~~ the
10 applicant's proposal for testing the database.

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

18 1. For purposes of computing the amount of the
19 deduction to which such dealer is entitled under s. 202.28,
20 the dealer shall be deemed to have used a certified database
21 pursuant to paragraph (1)(b), until such time as the
22 application for certification is denied.

23 2. In the event that such application is approved,
24 such approval shall be deemed to have been effective on the
25 date of the application or October 1, 2001, whichever is
26 later.

27 (4)

28 (b) Notwithstanding any law to the contrary, a dealer
29 of communications services is exercising due diligence in
30 applying one or more of the methods set forth in subsection
31 (1) if the dealer:

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

5 2. Maintains adequate internal controls in assigning
6 street addresses, address ranges, post offices boxes, and post
7 office box ranges to taxing jurisdictions. Internal controls
8 are adequate if the dealer of communications services:

9 a. Maintains and follows procedures to obtain and
10 implement periodic and consistent updates to the database at
11 least once every 6 months; and

12 b. Corrects errors in the assignments of service
13 addresses to local taxing jurisdictions within 120 days after
14 the dealer discovers such errors.

15 (6)

16 (b) Notwithstanding s. 202.28, if a dealer of
17 communications services employs a method of assigning service
18 addresses other than as set forth in paragraph (1)(a),
19 paragraph (1)(b), or paragraph (1)(c), the deduction allowed
20 to the dealer of communications services as compensation under
21 s. 202.28 shall be 0.25 percent of that portion of the tax due
22 and accounted for and remitted to the department which is
23 attributable to such method of assigning service addresses
24 other than as set forth in paragraph (1)(a), paragraph (1)(b),
25 or paragraph (1)(c).

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

28 202.23 Procedure on purchaser's request for refund or
29 credit of communications services taxes.--

30 (8)(a) Subject to the provisions of s. 213.756, if it
31 appears, upon examination of a communications services tax

1 return made under this chapter, or upon proof submitted to the
2 department by the dealer, that an amount of communications
3 services tax has been paid in excess of the amount due, the
4 department may refund the amount of the overpayment to the
5 dealer. The department may refund the overpayment without
6 regard to whether the dealer has filed a written claim for
7 refund; however, the department may require the dealer to file
8 a statement affirming that the dealer made the overpayment.
9 Prior to issuing a refund pursuant to this subsection, the
10 department shall notify the dealer of its intent to issue such
11 refund, the amount of such refund, and the reason for such
12 refund.

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

18 (c) If, after the issuance of a refund by the
19 department pursuant to this subsection, the department
20 determines that the amount of such refund exceeds the amount
21 legally due to the dealer, the provisions of s. 202.35
22 concerning penalties and interest shall not apply if, within
23 60 days of receiving notice of such determination, the dealer
24 reimburses the department the amount of such excess.

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

27 202.231 Provision of information to local taxing
28 jurisdictions.--

29 (1) The department shall provide a monthly report to
30 each jurisdiction imposing the tax authorized by s. 202.19.
31 Each report shall contain the following information for the

1 jurisdiction which is receiving the report: the name and other
2 information necessary to identify each dealer providing
3 service in the jurisdiction, including each dealer's federal
4 employer identification number; the gross taxable sales
5 reported by each dealer; the amount of the dealer's collection
6 allowance; and any adjustments specified on the return,
7 including audit assessments or refunds, and interest or
8 penalties, affecting the net tax from each dealer which is
9 being remitted to the jurisdiction. The report shall total
10 the net amount transferred to the jurisdiction, showing the
11 net taxes remitted by dealers less the administrative fees
12 deducted by the department.

13 (2) Monthly reports shall be transmitted by the
14 department to each municipality and county through a secure
15 electronic mail system or by other suitable written or
16 electronic means.

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

19 202.24 Limitations on local taxes and fees imposed on
20 dealers of communications services.--

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

23 1. Levying on or collecting from dealers or purchasers
24 of communications services any tax, charge, fee, or other
25 imposition on or with respect to the provision or purchase of
26 communications services.

27 2. Requiring any dealer of communications services to
28 enter into or extend the term of a franchise or other
29 agreement that requires the payment of a tax, charge, fee, or
30 other imposition.

31

1 3. Adopting or enforcing any provision of any
2 ordinance or agreement to the extent that such provision
3 obligates a dealer of communications services to charge,
4 collect, or pay to the public body a tax, charge, fee, or
5 other imposition.

6
7 Each municipality and county retains authority to negotiate
8 all terms and conditions of a cable service franchise allowed
9 by federal and state law except those terms and conditions
10 related to franchise fees and the definition of gross revenues
11 or other definitions or methodologies related to the payment
12 or assessment of franchise fees on providers of cable
13 services.

14 (b) For purposes of this subsection, a tax, charge,
15 fee, or other imposition includes any amount or in-kind
16 payment of property or services which is required by ordinance
17 or agreement to be paid or furnished to a public body by or
18 through a dealer of communications services in its capacity as
19 a dealer of communications services, regardless of whether
20 such amount or in-kind payment of property or services is:

21 1. Designated as a sales tax, excise tax, subscriber
22 charge, franchise fee, user fee, privilege fee, occupancy fee,
23 rental fee, license fee, pole fee, tower fee, base-station
24 fee, or other tax or fee;

25 2. Measured by the amounts charged or received for
26 services, regardless of whether such amount is permitted or
27 required to be separately stated on the customer's bill, by
28 the type or amount of equipment or facilities deployed, or by
29 other means; or

30
31

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

4 (c) This subsection does not apply to:

5 1. Local communications services taxes levied under
6 this chapter.

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

8 3. Occupational license taxes levied under chapter
9 205.

10 4. "911" service charges levied under chapter 365.

11 5. Amounts charged for the rental or other use of
12 property owned by a public body which is not in the public
13 rights-of-way to a dealer of communications services for any
14 purpose, including, but not limited to, the placement or
15 attachment of equipment used in the provision of
16 communications services.

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

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

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

28 Nothing in this subparagraph shall prohibit the ability of
29 providers of cable service to recover such expenses as allowed
30 under federal law. ~~This subparagraph shall be reviewed by the~~

31

1 ~~Legislature during the 2001 legislative session in conjunction~~
2 ~~with the study required by this act.~~

3 9. Special assessments and impact fees.

4 10. Pole attachment fees that are charged by a local
5 government for attachments to utility poles owned by the local
6 government.

7 11. Utility service fees or other similar user fees
8 for utility services.

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

13 Section 19. Paragraph (i) of subsection (3) of section
14 202.26, Florida Statutes, is repealed.

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

17 202.27 Return filing; rules for self-accrual.--

18 (3) The department shall accept returns, except those
19 required to be initiated through an electronic data
20 interchange, as timely if postmarked on or before the 20th day
21 of the month; if the 20th day falls on a Saturday, Sunday, or
22 federal or state legal holiday, returns are timely if
23 postmarked on the next succeeding workday. ~~Any dealer who~~
24 ~~makes sales of any nature in two or more locations for which~~
25 ~~returns are required to be filed with the department and who~~
26 ~~maintains records for such locations in a central office or~~
27 ~~place may, on each reporting date, file one return for all~~
28 ~~such places of business in lieu of separate returns for each~~
29 ~~location; however, the return must clearly indicate the~~
30 ~~amounts collected within each location.~~ Each dealer shall file
31

1 a return for each tax period even though no tax is due for
2 such period.

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

5 202.28 Credit for collecting tax; penalties.--

6 (1) Except as otherwise provided in s. 202.22, for the
7 purpose of compensating persons providing communications
8 services for the keeping of prescribed records, the filing of
9 timely tax returns, and the proper accounting and remitting of
10 taxes, persons collecting taxes imposed under this chapter and
11 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75
12 percent of the amount of the tax due and accounted for and
13 remitted to the department.

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

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

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

24 2. The department shall adopt rules requiring the
25 information that it considers necessary to ensure that the
26 taxes levied or administered under this chapter are properly
27 collected, reviewed, compiled, reported, and enforced,
28 including, but not limited to, rules requiring the reporting
29 of the amount of gross sales; the amount of taxable sales; the
30 amount of tax collected or due; the amount of lawful refunds,
31 deductions, or credits claimed; the amount claimed as the

1 dealer's collection allowance; the amount of penalty and
2 interest; and the amount due with the return.

3 (c) The collection allowance and other credits or
4 deductions provided in this chapter shall be applied to the
5 taxes reported for the jurisdiction previously credited with
6 the tax paid.

7 Section 22. Paragraph (a) of subsection (1) of section
8 202.37, Florida Statutes, is amended, and paragraph (c) is
9 added to that subsection, to read:

10 202.37 Special rules for administration of local
11 communications services tax.--

12 (1)(a) Except as otherwise provided in this section,
13 all statutory provisions and administrative rules applicable
14 to the communications services tax imposed by s. 202.12 apply
15 to any local communications services tax imposed under s.
16 202.19, and the department shall administer, collect, and
17 enforce all taxes imposed under s. 202.19, including interest
18 and penalties attributable thereto, in accordance with the
19 same procedures used in the administration, collection, and
20 enforcement of the communications services tax imposed by s.
21 202.12. Audits performed by the department shall include a
22 determination of the dealer's compliance with the
23 jurisdictional situsing of its customers' service addresses
24 and a determination of whether the rate collected for the
25 local tax pursuant to ss. 202.19 and 202.20 is correct. The
26 person or entity designated by a local government pursuant to
27 s. 213.053(7)(u) may provide evidence to the department
28 demonstrating a specific person's failure to fully or
29 correctly report taxable communications services sales within
30 the jurisdiction. The department may request additional
31 information from the designee to assist in any review. The

1 department shall inform the designee of what action, if any,
2 the department intends to take regarding the person.

3 (c) Notwithstanding any other provision of law to the
4 contrary, if a dealer of communications services provides
5 communications services solely within a single county, that
6 county or any municipality located therein may perform an
7 audit of such dealer with respect to communications services
8 provided by such dealer within such county, including both the
9 state and local components of the communications services tax
10 imposed and any other tax administered pursuant to this
11 chapter.

12 1. Prior to the exercise of such authority, and for
13 purposes of determining whether a dealer operates solely
14 within one county, a local government may presume such
15 localized operation if the dealer reports sales in a single
16 county. Upon notice by the local government to the department
17 of an intent to audit a dealer, the department shall notify
18 the local government within 60 days if the department has
19 issued a notice of intent to audit the dealer, or it shall
20 notify the dealer of the local government's request to audit.

21 2. The dealer may, within 30 days, rebut the
22 single-county operation presumption by providing evidence to
23 the department that it provides communication services in more
24 than one county in the State of Florida or that it is part of
25 an affiliated group, members of which provide communications
26 services in more than one county in the State of Florida. An
27 affiliated group is defined as one or more chains of
28 includable corporations or partnerships connected through
29 ownership with a common parent corporation or other
30 partnership which is an includable corporation or partnership
31 when the common parent corporation or partnership has

1 ownership in at least one other includable corporation or
2 partnership which generally satisfy the requirements of
3 Internal Revenue Code s. 267 or Internal Revenue Code s. 707.
4 If a dealer or a member of an affiliated group provides
5 communications services in more than one county in the State
6 of Florida, the department will notify the local government
7 that no audit may be performed.

8 3. If during the course of an audit conducted pursuant
9 to this paragraph a local government determines that a dealer
10 provided communications services in more that one county
11 during the period under audit, the local government shall
12 terminate the audit and notify the department of its findings.

13 4. Local governments conducting audits shall be bound
14 by department rules and technical assistance advisement issued
15 during the course of an audit conducted pursuant to this
16 paragraph. Local governments conducting communications service
17 tax audits pursuant to this subparagraph, or taxpayers being
18 audited pursuant to this subparagraph, may request and the
19 Department may issue technical assistance advisements pursuant
20 to s.213.22 regarding a pending audit issue. When the
21 department is requested to issue a technical assistance
22 advisement hereunder, it shall notify the affected local
23 government or taxpayer of the request.

24 5. Any Audit performed hereunder shall obligate the
25 local government to extend situsing work performed during such
26 audit to include all addresses within the county. Such audit
27 results shall be performed on behalf of an computed for each
28 local government and unincorporated county area inside the
29 subject county and they shall be bound thereby.

30 6. The review, protest and collection of amounts due as
31 the results of audit performed hereunder shall be the

1 responsibility of the local jurisdiction and shall be governed
2 by s. 166.234 to the extent not inconsistent with this
3 chapter.

4 7. No fee or any portion of a fee for audits conducted
5 on behalf of a municipality or county pursuant to this
6 paragraph shall be based upon the amount assessed or collected
7 as a result of the audit, and no determination based upon an
8 audit conducted in violation of this prohibition shall be
9 valid.

10 8. All audits performed pursuant to this paragraph
11 shall be in accordance with standards promulgated by either
12 the American Institute of Certified Public Accountants, the
13 Institute of Internal Auditors, or the Comptroller General of
14 the United States insofar as those standards are not
15 inconsistent with Department of Revenue Rules.

16 9. Results of audits performed pursuant to this
17 paragraph shall be valid for all jurisdictions within the
18 subject county. The assessment, review and collection of any
19 amounts ultimately determined to be due as the result of such
20 an audit will be the responsibility of the auditing
21 jurisdiction, and any such collections from the dealer shall
22 be remitted to the Department of Revenue along with
23 appropriate instructions for distribution of such amounts. No
24 entity subject to audit hereunder can be audited by any local
25 jurisdiction for compliance with this chapter more frequently
26 than once every three years.

27 10. The department may adopt rules for the notification
28 and determination processes established herein as well as for
29 the information to be provided by a local government
30 conducting an audit.

31

1 Section 23. Section 202.38, Florida Statutes, is
2 created to read:

3 202.38 Special rules for bad debts and adjustments
4 under previous taxes.--

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

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

24 (b) If any account for which a credit or refund has
25 been received under this section is then in whole or in part
26 paid to the dealer, the amount paid must be included in the
27 first communications services tax return filed after such
28 receipt and the applicable state and local communications
29 services tax paid accordingly.

30 (c) Bad debts associated with accounts receivable
31 which have been assigned or sold with recourse are eligible

1 upon reassignment for inclusion by the dealer in the credit or
2 refund authorized by this section.

3 (2)(a) If any dealer would have been entitled to an
4 adjustment of the tax imposed by chapter 212 on
5 telecommunications services billed prior to October 1, 2001,
6 which are no longer subject to such tax as a result of chapter
7 2000-260, Laws of Florida, such dealer may take a credit or
8 obtain a refund of the state communications services tax
9 imposed under this chapter.

10 (b) If any dealer would have been entitled to an
11 adjustment of a local public service tax levied pursuant to
12 chapter 166 on telecommunications services billed prior to
13 October 1, 2001, which are no longer subject to such tax as a
14 result of chapter 2000-260, Laws of Florida, such dealer may
15 take a credit or obtain a refund of the local communications
16 services tax imposed by such jurisdiction pursuant to this
17 chapter.

18 (3) Credits and refunds of the tax imposed by chapter
19 203 attributable to bad debts or adjustments with respect to
20 telecommunications services billed prior to October 1, 2001,
21 shall be governed by the applicable provisions of this
22 chapter.

23 (4) Notwithstanding any provision of law to the
24 contrary, the refunds and credits allowed by this section
25 shall be subject to audit by the state and the respective
26 local taxing jurisdictions in any audit of the taxes to which
27 such refunds and credits relate.

28 Section 24. Section 202.381, Florida Statutes, is
29 created to read:

30 202.381 Transition from previous taxes.--The
31 department is directed to implement the tax changes contained

1 in this act, and in chapter 2000-260, Laws of Florida, in a
2 manner that ensures that any request or action under existing
3 statutes and rules, including, but not limited to, a claim for
4 a credit or refund of an overpayment of tax, audits in
5 progress, and protests of tax, penalty, or interest initiated
6 before October 1, 2001, shall apply, to the fullest extent
7 possible, to any tax that replaces an existing tax that is
8 repealed effective October 1, 2001. It is the intent of the
9 Legislature that a person not be subject to an adverse
10 administrative action solely due to the tax changes that take
11 effect October 1, 2001.

12 Section 25. Paragraph (b) of subsection (1) of section
13 203.01, Florida Statutes, as amended by chapter 2000-260, Laws
14 of Florida, is amended to read:

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

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

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

1 to the exemption provided in s. 202.125(1). Such tax shall be
2 applied to the sales price of communications services when
3 sold at retail and to the actual cost of operating substitute
4 communications systems, as such terms are defined in s.
5 202.11, shall be due and payable at the same time as the taxes
6 imposed pursuant to chapter 202, and shall be administered and
7 collected pursuant to the provisions of chapter 202.

8 (b) The rate applied to utility services shall be 2.5
9 percent. The rate applied to communications services shall be
10 2.37 percent ~~the rate calculated pursuant to s. 44, chapter~~
11 ~~2000-260, Laws of Florida.~~

12 Section 26. Paragraph (a) of subsection (1) of section
13 212.031, Florida Statutes, is amended to read:

14 212.031 Lease or rental of or license in real
15 property.--

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

- 21 1. Assessed as agricultural property under s. 193.461.
- 22 2. Used exclusively as dwelling units.
- 23 3. Property subject to tax on parking, docking, or
24 storage spaces under s. 212.03(6).
- 25 4. Recreational property or the common elements of a
26 condominium when subject to a lease between the developer or
27 owner thereof and the condominium association in its own right
28 or as agent for the owners of individual condominium units or
29 the owners of individual condominium units. However, only the
30 lease payments on such property shall be exempt from the tax
31 imposed by this chapter, and any other use made by the owner

1 or the condominium association shall be fully taxable under
2 this chapter.

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

18 6. A public street or road which is used for
19 transportation purposes.

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

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

1 at the port is based on the charge for the amount of tonnage
2 actually imported or exported through the port by a tenant.

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

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

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

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

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

6
7 This exemption will inure to the taxpayer upon presentation of
8 the certificate of exemption issued to the taxpayer under the
9 provisions of s. 288.1258.

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

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

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

3 12. Rented, leased, subleased, or licensed to a
4 concessionaire by a convention hall, exhibition hall,
5 auditorium, stadium, theater, arena, civic center, performing
6 arts center, or publicly owned recreational facility, during
7 an event at the facility, to be used by the concessionaire to
8 sell souvenirs, novelties, or other event-related products.
9 This subparagraph applies only to that portion of the rental,
10 lease, or license payment which is based on a percentage of
11 sales and not based on a fixed price.

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

3 Section 27. Effective July 1, 2003, paragraph (a) of
4 subsection (1) of section 212.031, Florida Statutes, as
5 amended by chapter 2000-345, Laws of Florida, is amended to
6 read:

7 212.031 Lease or rental of or license in real
8 property.--

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

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

15 2. Used exclusively as dwelling units.

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

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

27 5. A public or private street or right-of-way and
28 poles, conduits, fixtures, and similar improvements located on
29 such streets or rights-of-way, occupied or used by a utility
30 or provider of communications services, as defined by s.
31 202.11, franchised cable television company for utility or

1 communications or television purposes. For purposes of this
2 subparagraph, the term "utility" means any person providing
3 utility services as defined in s. 203.012. This exception also
4 applies to property, wherever located, on which the following
5 are placed: towers, antennas, cables, accessory structures, or
6 equipment, not including switching equipment, used in the
7 provision of mobile communications services as defined in s.
8 202.11. For purposes of this chapter, towers used in the
9 provision of mobile communications services, as defined in s.
10 202.11, are considered to be fixtures.

11 6. A public street or road which is used for
12 transportation purposes.

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

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

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

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1 9. Property used as an integral part of the
2 performance of qualified production services. As used in this
3 subparagraph, the term "qualified production services" means
4 any activity or service performed directly in connection with
5 the production of a qualified motion picture, as defined in s.
6 212.06(1)(b), and includes:

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

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

27 c. Property management services directly related to
28 property used in connection with the services described in
29 sub-subparagraphs a. and b.
30
31

1 This exemption will inure to the taxpayer upon presentation of
2 the certificate of exemption issued to the taxpayer under the
3 provisions of s. 288.1258.

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

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

27 12. Property used or occupied predominantly for space
28 flight business purposes. As used in this subparagraph, "space
29 flight business" means the manufacturing, processing, or
30 assembly of a space facility, space propulsion system, space
31 vehicle, satellite, or station of any kind possessing the

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

17 Section 28. Paragraph (a) of subsection (2) of section
18 212.054, Florida Statutes, is amended to read:

19 212.054 Discretionary sales surtax; limitations,
20 administration, and collection.--

21 (2)(a) The tax imposed by the governing body of any
22 county authorized to so levy pursuant to s. 212.055 shall be a
23 discretionary surtax on all transactions occurring in the
24 county which transactions are subject to the state tax imposed
25 on sales, use, services, rentals, admissions, and other
26 transactions by this chapter and communications services as
27 defined for purposes of chapter 202. The surtax, if levied,
28 shall be computed as the applicable rate or rates authorized
29 pursuant to s. 212.055 times the amount of taxable sales and
30 taxable purchases representing such transactions. If the
31 surtax is levied on the sale of an item of tangible personal

1 property or on the sale of a service, the surtax shall be
2 computed by multiplying the rate imposed by the county within
3 which the sale occurs by the amount of the taxable sale. The
4 sale of an item of tangible personal property or the sale of a
5 service is not subject to the surtax if the property, the
6 service, or the tangible personal property representing the
7 service is delivered within a county that does not impose a
8 discretionary sales surtax.

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

11 212.20 Funds collected, disposition; additional powers
12 of department; operational expense; refund of taxes
13 adjudicated unconstitutionally collected.--

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

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

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

22 ~~(c) Proceeds from the tax imposed pursuant to s.~~
23 ~~212.06(5)(a)2. shall be reallocated to the Mail Order Sales~~
24 ~~Tax Clearing Trust Fund.~~

25 (c)~~(d)~~ Proceeds from the fees imposed under ss.
26 212.05(1)(i)3. and 212.18(3) shall remain with the General
27 Revenue Fund.

28 (d)~~(e)~~ The proceeds of all other taxes and fees
29 imposed pursuant to this chapter or remitted pursuant to s.
30 202.18(1)(b) and (2)(b) shall be distributed as follows:

31

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

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

10 3. After the distribution under subparagraphs 1. and
11 2., 9.653 percent of the amount remitted by a sales tax dealer
12 located within a participating county pursuant to s. 218.61
13 shall be transferred into the Local Government Half-cent Sales
14 Tax Clearing Trust Fund.

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

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

24 6. For proceeds received after July 1, 2000, and after
25 the distributions under subparagraphs 1., 2., 3., and 4.,
26 1.0715 percent of the available proceeds pursuant to this
27 paragraph shall be transferred monthly to the Revenue Sharing
28 Trust Fund for Municipalities pursuant to s. 218.215. If the
29 total revenue to be distributed pursuant to this subparagraph
30 is at least as great as the amount due from the Revenue
31 Sharing Trust Fund for Municipalities and the Municipal

1 Financial Assistance Trust Fund in state fiscal year
2 1999-2000, no municipality shall receive less than the amount
3 due from the Revenue Sharing Trust Fund for Municipalities and
4 the Municipal Financial Assistance Trust Fund in state fiscal
5 year 1999-2000. If the total proceeds to be distributed are
6 less than the amount received in combination from the Revenue
7 Sharing Trust Fund for Municipalities and the Municipal
8 Financial Assistance Trust Fund in state fiscal year
9 1999-2000, each municipality shall receive an amount
10 proportionate to the amount it was due in state fiscal year
11 1999-2000.

12 7. Of the remaining proceeds:

13 a. Beginning July 1, 2000, and in each fiscal year
14 thereafter, the sum of \$29,915,500 shall be divided into as
15 many equal parts as there are counties in the state, and one
16 part shall be distributed to each county. The distribution
17 among the several counties shall begin each fiscal year on or
18 before January 5th and shall continue monthly for a total of 4
19 months. If a local or special law required that any moneys
20 accruing to a county in fiscal year 1999-2000 under the
21 then-existing provisions of s. 550.135 be paid directly to the
22 district school board, special district, or a municipal
23 government, such payment shall continue until such time that
24 the local or special law is amended or repealed. The state
25 covenants with holders of bonds or other instruments of
26 indebtedness issued by local governments, special districts,
27 or district school boards prior to July 1, 2000, that it is
28 not the intent of this subparagraph to adversely affect the
29 rights of those holders or relieve local governments, special
30 districts, or district school boards of the duty to meet their
31 obligations as a result of previous pledges or assignments or

1 trusts entered into which obligated funds received from the
2 distribution to county governments under then-existing s.
3 550.135. This distribution specifically is in lieu of funds
4 distributed under s. 550.135 prior to July 1, 2000.

5 b. The department shall distribute \$166,667 monthly
6 pursuant to s. 288.1162 to each applicant that has been
7 certified as a "facility for a new professional sports
8 franchise" or a "facility for a retained professional sports
9 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
10 distributed monthly by the department to each applicant that
11 has been certified as a "facility for a retained spring
12 training franchise" pursuant to s. 288.1162; however, not more
13 than \$208,335 may be distributed monthly in the aggregate to
14 all certified facilities for a retained spring training
15 franchise. Distributions shall begin 60 days following such
16 certification and shall continue for not more than 30 years.
17 Nothing contained in this paragraph shall be construed to
18 allow an applicant certified pursuant to s. 288.1162 to
19 receive more in distributions than actually expended by the
20 applicant for the public purposes provided for in s.
21 288.1162(6). However, a certified applicant is entitled to
22 receive distributions up to the maximum amount allowable and
23 undistributed under this section for additional renovations
24 and improvements to the facility for the franchise without
25 additional certification.

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

1 d. Beginning 30 days after notice by the Office of
2 Tourism, Trade, and Economic Development to the Department of
3 Revenue that the applicant has been certified as the
4 International Game Fish Association World Center facility
5 pursuant to s. 288.1169, and the facility is open to the
6 public, \$83,333 shall be distributed monthly, for up to 168
7 months, to the applicant. This distribution is subject to
8 reduction pursuant to s. 288.1169. A lump sum payment of
9 \$999,996 shall be made, after certification and before July 1,
10 2000.

11 8. All other proceeds shall remain with the General
12 Revenue Fund.

13 Section 30. Paragraph (b) of subsection (3) of section
14 11.45, Florida Statutes, is amended to read:

15 11.45 Definitions; duties; audits; reports.--

16 (3)

17 (b) The Legislative Auditing Committee shall direct
18 the Auditor General to make a financial audit of any
19 municipality whenever petitioned to do so by at least 20
20 percent of the electors of that municipality. The supervisor
21 of elections of the county in which the municipality is
22 located shall certify whether or not the petition contains the
23 signatures of at least 20 percent of the electors of the
24 municipality. After the completion of the audit, the Auditor
25 General shall determine whether the municipality has the
26 fiscal resources necessary to pay the cost of the audit. The
27 municipality shall pay the cost of the audit within 90 days
28 after the Auditor General's determination that the
29 municipality has the available resources. If the municipality
30 fails to pay the cost of the audit, the Department of Revenue
31 shall, upon certification of the Auditor General, withhold

1 from that portion of the distribution pursuant to s.
2 212.20(6)(d)6.~~(f)5.~~ which is distributable to such
3 municipality a sum sufficient to pay the cost of the audit and
4 shall deposit that sum into the General Revenue Fund of the
5 state.

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

8 218.65 Emergency distribution.--

9 (5) At the beginning of each fiscal year, the
10 Department of Revenue shall calculate a base allocation for
11 each eligible county equal to the difference between the
12 current per capita limitation times the county's population,
13 minus prior year ordinary distributions to the county pursuant
14 to ss. 212.20(6)(d)~~(e)~~3., 218.61, and 218.62. If moneys
15 deposited into the Local Government Half-cent Sales Tax
16 Clearing Trust Fund pursuant to s. 212.20(6)(d)~~(e)~~4.,
17 excluding moneys appropriated for supplemental distributions
18 pursuant to subsection (7), for the current year are less than
19 or equal to the sum of the base allocations, each eligible
20 county shall receive a share of the appropriated amount
21 proportional to its base allocation. If the deposited amount
22 exceeds the sum of the base allocations, each county shall
23 receive its base allocation, and the excess appropriated
24 amount shall be distributed equally on a per capita basis
25 among the eligible counties.

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

31

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

3 288.1169 International Game Fish Association World
4 Center facility; department duties.--

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

24 Section 33. Section 212.202, Florida Statutes, is
25 amended to read:

26 212.202 Renaming, creation, and continuation of
27 certain funds.--The Local Government Infrastructure Tax Trust
28 Fund is hereby retitled the Discretionary Sales Surtax
29 Clearing Trust Fund. The Mail Order Sales Tax Clearing Trust
30 Fund is retitled the Communications Services Tax Clearing
31 Trust Fund ~~hereby created in the State Treasury.~~

1 Notwithstanding the repeal of s. 212.237 by s. 45, chapter
2 89-356, the Solid Waste Management Trust Fund shall continue
3 to exist.

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

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

11 (3)

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

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

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

26 (II) To ensure competitive neutrality among providers
27 of communications services, for any municipality or charter
28 county that elects to exercise its authority to require and
29 collect permit fees under this sub-subparagraph, the rate of
30 the local communications services tax imposed by such
31

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

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

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

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

31

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

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

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

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

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

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

1 this section. If a municipality or county is not imposing any
2 amount in such context as of the effective date of this
3 section, any amount, if any, imposed thereafter, shall not be
4 less than \$500 per linear mile, payable annually, of any
5 cable, fiber optic, or other pathway that makes physical use
6 of the municipal or county rights-of-way. Any excess of \$500
7 shall be applied in a nondiscriminatory manner and shall not
8 exceed the sum of:

9 1. Costs directly related to the inconvenience or
10 impairment solely caused by the disturbance to the municipal
11 or county rights-of-way;

12 2. The reasonable cost of the regulatory activity of
13 the municipality or county; and

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

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

29 Section 35. Paragraphs (f) and (g) of subsection (3)
30 of section 337.401, Florida Statutes, as amended by section 51
31 of chapter 2000-260, Laws of Florida, are repealed, paragraphs

1 (a), (b), (c), (e), and (h) of said subsection are amended,
2 new paragraphs (j) and (k) are added to said subsection,
3 subsections (4) and (5) of said section are amended, and
4 subsection (6) is added to that section, to read:

5 337.401 Use of right-of-way for utilities subject to
6 regulation; permit; fees.--

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

1 facilities in its roads or rights-of-way under this
2 subsection, a municipality or county may require a provider of
3 communications services that places or seeks to place
4 facilities in its roads or rights-of-way to register with the
5 municipality or county and to provide the name of the
6 registrant; the name, address, and telephone number of a
7 contact person for the registrant; the number of the
8 registrant's current certificate of authorization issued by
9 the Florida Public Service Commission or the Federal
10 Communications Commission; and proof of insurance or
11 self-insuring status adequate to defend and cover claims.
12 Nothing in this subparagraph is intended to limit or expand
13 any existing zoning or land use authority of a municipality or
14 county; however, no such zoning or land use authority may
15 require an individual license, franchise, or other agreement
16 as prohibited by this subparagraph.

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

1 support of, the use or construction of public, educational, or
2 governmental access facilities to the extent permitted by
3 federal law. A provider of cable service may exercise its
4 right to recover any such expenses associated with such
5 in-kind requirements, to the extent permitted by federal law.

6 (b) Registration described in subparagraph (a)1. does
7 not establish a right to place or maintain, or priority for
8 the placement or maintenance of, a communications facility in
9 roads or rights-of-way of a municipality or county.Each

10 municipality and county retains the authority to regulate and
11 manage municipal and county roads or rights-of-way in
12 exercising its police power. Any rules or regulations adopted
13 by a municipality or county which govern the occupation of its
14 roads or rights-of-way by providers of communications services
15 must be related to the placement or maintenance of facilities
16 in such roads or rights-of-way, must be reasonable and
17 nondiscriminatory, and may include only those matters
18 necessary to manage the roads or rights-of-way of the
19 municipality or county.

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

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

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

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

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

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

29 c. A municipality or charter county that does not make
30 an election as provided for in this subparagraph shall be
31

1 presumed to have elected to operate under the provisions of
2 sub-subparagraph b.

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

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

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

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

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

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

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

30 (f)~~(h)~~ Except as expressly allowed or authorized by
31 general law and except for the rights-of-way permit fees

1 subject to paragraph (c), a municipality or county may not
2 levy on a provider of communications services a tax, fee, or
3 other charge or imposition for operating as a provider of
4 communications services within the jurisdiction of the
5 municipality or county which is in any way related to using
6 its roads or rights-of-way. A municipality or county may not
7 require or solicit in-kind compensation, except as otherwise
8 provided in subparagraph (a)2.~~paragraph (f)~~. Nothing in this
9 paragraph shall impair any ordinance or agreement in effect on
10 May 22, 1998, or any voluntary agreement entered into
11 subsequent to that date, which provides for or allows in-kind
12 compensation by a telecommunications company.

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

17 1.a. If a municipality or charter county changes its
18 election under this paragraph in order to exercise its
19 authority to require and collect permit fees in accordance
20 with this subsection, the rate of the local communications
21 services tax imposed by such jurisdiction pursuant to ss.
22 202.19 and 202.20 shall automatically be reduced by the sum of
23 0.12 percent plus the percentage, if any, by which such rate
24 was increased pursuant to sub-subparagraph (c)1.b.

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

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

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

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

19 b. Any county or municipality changing its election
20 under this paragraph in order to exercise its authority to
21 require and collect permit fees shall, in addition to
22 complying with the notice requirements under s. 202.21,
23 provide to all dealers providing communications services in
24 such jurisdiction written notice of such change of election by
25 July 1 immediately preceding the January 1 on which such
26 change of election becomes effective. For purposes of this
27 sub-subparagraph, dealers providing communications services in
28 such jurisdiction shall include every dealer reporting tax to
29 such jurisdiction pursuant to s. 202.37 on the return required
30 under s. 202.27 to be filed on or before the 20th day of May
31

1 immediately preceding the January 1 on which such change of
2 election becomes effective.

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

7 (4) As used in this section, "communications services"
8 has and "cable services" have the same meaning meanings
9 ascribed in chapter 202, and "cable service" has the same
10 meaning ascribed in 47 U.S.C. s. 522, as amended.

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

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

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

4 2. The reasonable cost of the regulatory activity of
5 the municipality or county; and

6 3. The proportionate share of cost of land for such
7 street, alley, or other public way attributable to utilization
8 of the rights-of-way by such person or entity other than a
9 provider of communications services.

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

20 Section 36. Notwithstanding any provision of law to
21 the contrary, the provisions of s. 166.234, Florida Statutes,
22 shall continue to apply with respect to all public service
23 taxes imposed on telecommunications services under s.
24 166.231(9), Florida Statutes, prior to its amendment by
25 chapter 2000-260, Laws of Florida.

26 Section 37. (1) Notwithstanding any law or ordinance
27 to the contrary, and regardless of the payment schedule
28 contained in any license, franchise, ordinance, or other
29 arrangement that provides for payment after December 31, 2001,
30 all franchise fees required to be paid by cable or
31 telecommunications service providers with respect to cable or

1 telecommunications services provided prior to October 1, 2001,
2 shall be paid on or before December 31, 2001.

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

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

18 Section 38. Effective upon this act becoming a law,
19 section 52, subsections (1) and (2) of section 58, and section
20 59 of chapter 2000-260, Laws of Florida, are repealed.

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