

1 A bill to be entitled
2 An act relating to the communications services
3 tax; amending s. 202.125, F.S.; providing
4 definitions of religious or educational
5 institutions to conform an exemption to the
6 sales tax exemption provided for such
7 institutions; creating s. 202.151, F.S.;
8 clarifying the imposition of a use tax on
9 certain purchases of communications services;
10 authorizing the Department of Revenue to adopt
11 rules; amending s. 202.16, F.S.; providing an
12 exception to the requirement that dealers
13 separately state the communications services
14 tax on bills and invoices; creating s. 202.205,
15 F.S.; providing a transition rule for counties
16 and municipalities that reduced the local
17 communications services tax on a specified
18 date; amending s. 202.22, F.S.; clarifying
19 provisions governing the electronic databases
20 used to determine local tax situs for the
21 communications services tax; amending s.
22 337.401, F.S.; changing the date on which local
23 governments must notify dealers that provide
24 communications services of changes in permit
25 fees; revising provisions relating to charges
26 for use of rights-of-way; providing
27 definitions; authorizing certain counties or
28 municipalities to levy an annual charge upon
29 certain providers for using municipal
30 rights-of-way; providing limitations; providing
31 criteria; specifying application; amending s.

1 365.172, F.S.; clarifying that the E911 fee
2 applies to certain customers whose place of
3 primary use is within the state; specifying
4 that certain definitions applicable to the
5 Communications Services Tax Simplification Law
6 apply to the E911 fee; amending ss. 212.0501,
7 212.08, 212.20, 509.032, and 561.1105, F.S.;
8 conforming cross references to changes made by
9 the act; specifying that certain provisions of
10 the act are remedial in nature and intended to
11 clarify the law in effect on the effective date
12 of the act; requiring the Department of Revenue
13 to submit a report of the accuracy of the 2001
14 revenue estimates of the state and local
15 communications services taxes to the Governor,
16 the President of the Senate, and the Speaker of
17 the House of Representatives; repealing s.
18 212.05(1)(g), F.S., relating to a sales tax on
19 certain substitute telecommunications
20 equipment; providing effective dates.

21
22 Be It Enacted by the Legislature of the State of Florida:

23
24 Section 1. Subsection (4) of section 202.125, Florida
25 Statutes, is amended to read:

26 202.125 Sales of communications services; specified
27 exemptions.--

28 (4) The sale of communications services to a religious
29 institution or educational institution ~~organization~~ that is
30 exempt from federal income tax under s. 501(c)(3) of the
31 Internal Revenue Code, or by a religious institution that is

1 exempt from federal income tax under s. 501(c)(3) of the
2 Internal Revenue Code having an established physical place for
3 worship at which nonprofit religious services and activities
4 are regularly conducted and carried on,is exempt from the
5 taxes imposed or administered pursuant to ss. 202.12 and
6 202.19. As used in this subsection, the term:

7 (a) "Religious institution" means an organization
8 owning and operating an established physical place for worship
9 at which nonprofit religious services and activities are
10 regularly conducted. The term also includes:

11 1. Any nonprofit corporation the sole purpose of which
12 is to provide free transportation services to religious
13 institution members, their families, and other religious
14 institution attendees.

15 2. Any nonprofit state, district, or other governing
16 or administrative office the function of which is to assist or
17 regulate the customary activities of religious institutions.

18 3. Any nonprofit corporation that owns and operates a
19 television station in this state of which at least 90 percent
20 of the programming consists of programs of a religious nature
21 and the financial support for which, exclusive of receipts for
22 broadcasting from other nonprofit organizations, is
23 predominantly from contributions from the public.

24 4. Any nonprofit corporation the primary activity of
25 which is making and distributing audio recordings of religious
26 scriptures and teachings to blind or visually impaired persons
27 at no charge.

28 5. Any nonprofit corporation the sole or primary
29 purpose of which is to provide, upon invitation, nonprofit
30 religious services, evangelistic services, religious
31 education, administrative assistance, or missionary assistance

1 for a religious institution, or established physical place of
2 worship at which nonprofit religious services and activities
3 are regularly conducted.

4 (b) "Educational institution" includes:

5 1. Any state tax-supported, parochial, religious
6 institution, and nonprofit private school, college, or
7 university that conducts regular classes and courses of study
8 required for accreditation by or membership in the Southern
9 Association of Colleges and Schools, the Florida Council of
10 Independent Schools, or the Florida Association of Christian
11 Colleges and Schools, Inc.

12 2. Any nonprofit private school that conducts regular
13 classes and courses of study which are accepted for continuing
14 education credit by a board of the Division of Medical Quality
15 Assurance of the Department of Health.

16 3. Any nonprofit library.

17 4. Any nonprofit art gallery.

18 5. Any nonprofit performing arts center that provides
19 educational programs to school children, which programs
20 involve performances or other educational activities at the
21 performing arts center and serve a minimum of 50,000 school
22 children a year.

23 6. Any nonprofit museum that is open to the public.

24 Section 2. Section 202.151, Florida Statutes, is
25 created to read:

26 202.151 Use tax imposed on certain purchasers of
27 communications services.--Any person who purchases
28 communications services that are otherwise taxable under ss.
29 202.12 and 202.19 at retail from a seller in another state,
30 territory, the District of Columbia, or any foreign country
31 shall report and remit to the department the taxes imposed by

1 or administered under this chapter on the communications
2 services purchased and used, the same as if such
3 communications services had been purchased at retail from a
4 dealer in this state. This section does not apply if the
5 out-of-state seller registers as a dealer in this state and
6 collects from the purchaser the taxes imposed by or
7 administered under this chapter. The department may adopt
8 rules governing the reporting and remitting of communications
9 services taxes by purchasers who purchase from out-of-state
10 sellers who do not collect the taxes imposed by or
11 administered under this chapter.

12 Section 3. Paragraph (b) of subsection (1) of section
13 202.16, Florida Statutes, is amended to read:

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

22 (1)

23 (b) Each dealer of communications services selling
24 communications services in this state shall collect the taxes
25 imposed under this chapter and chapter 203 from the purchaser
26 of such services, and such taxes must be stated separately
27 from all other charges on the bill or invoice. Notwithstanding
28 the requirement in this paragraph and in s. 202.35 to
29 separately state such taxes, a public lodging establishment
30 licensed under chapter 509 may notify purchasers of the taxes
31 imposed under this chapter on a notice in a guest room posted

1 in a manner consistent with the requirements of s. 509.2015,
2 rather than separately stating the taxes on the guest bill or
3 invoice.

4 Section 4. Section 202.205, Florida Statutes, is
5 created to read:

6 202.205 Transition rule for local
7 rates.--Notwithstanding s. 202.21, the rate of the local
8 communications services tax for a county or municipality that
9 adopted a resolution or ordinance reducing the rate of tax
10 effective October 1, 2002, and that notified the Department of
11 Revenue of the reduced rate by mail postmarked by July 16,
12 2001, shall be the adopted reduced rate beginning October 1,
13 2002. However, the local governing body of the county or
14 municipality may change the local rate effective January 1,
15 2003, in the manner provided in this chapter.

16 Section 5. Paragraph (b) of subsection (2) and
17 paragraphs (a) and (g) of subsection (3) of section 202.22,
18 Florida Statutes, are amended to read:

19 202.22 Determination of local tax situs.--

20 (2)

21 (b)1. Each local taxing jurisdiction shall furnish to
22 the department all information needed to create and update the
23 electronic database, including changes in service addresses,
24 annexations, incorporations, reorganizations, and any other
25 changes in jurisdictional boundaries. The information
26 furnished to the department must specify an effective date,
27 which must be the next ensuing January 1 or July 1, and such
28 information must be furnished to the department at least 120
29 days prior to the effective date. However, the requirement
30 that counties submit information pursuant to this paragraph
31 shall be subject to appropriation.

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

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

30
31

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

4 (a) The database must assign street addresses, address
5 ranges, post office boxes, or post office box ranges to the
6 proper jurisdiction with an overall accuracy rate of 95
7 percent at a 95 percent level of confidence, as determined
8 through a statistically reliable sample. The accuracy must be
9 measured based on the entire geographic area within the state
10 covered by such database ~~or, if the service area of the dealer~~
11 ~~does not encompass the entire state, based on the dealer's~~
12 ~~entire service area.~~

13 (g) Notwithstanding any provision of law to the
14 contrary, if a dealer submits an application for certification
15 on or before the later of October 1, 2001, or the date that
16 ~~which~~ is 30 days after the date on which the applicable
17 department rule becomes effective, the 180-day time limit set
18 forth in paragraph (d) does not apply. During the time the
19 application is under consideration by the department or, if
20 the application is denied, until the denial is no longer
21 subject to administrative or judicial review or until a later
22 date fixed by order of the reviewing court ~~and such~~
23 ~~application is neither approved nor denied within the time~~
24 ~~period set forth in paragraph (d):~~

25 1. For purposes of computing the amount of the
26 deduction to which such dealer is entitled under s. 202.28,
27 the dealer shall be deemed to have used a certified database
28 pursuant to paragraph (1)(b), ~~until such time as the~~
29 ~~application for certification is denied.~~

30 2. In the event that such application is approved,
31 such approval shall be deemed to have been effective on the

1 date of the application or October 1, 2001, whichever is
2 later.

3 Section 6. Paragraph (j) of subsection (3), subsection
4 (4) and subsection (6) of section 337.401, Florida Statutes,
5 are amended to read:

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

8 (3)

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

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

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

28 2.a. If a noncharter county changes its election under
29 this paragraph in order to exercise its authority to require
30 and collect permit fees in accordance with this subsection,
31 the rate of the local communications services tax imposed by

1 such jurisdiction pursuant to ss. 202.19 and 202.20 shall
2 automatically be reduced by the percentage, if any, by which
3 such rate was increased pursuant to sub-subparagraph (c)2.b.

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

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

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

29 (4) As used in this section, "communications services"
30 and "dealer" have ~~has~~ the same meaning ascribed in chapter
31

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

3 (6)(a) As used in this subsection, the following
4 definitions apply:

5 1. A "pass-through provider" is any person who places
6 or maintains a communications facility in the roads or
7 rights-of-way of a municipality or county that levies a tax
8 pursuant to chapter 202 and who does not remit taxes imposed
9 by that municipality or county pursuant to chapter 202.

10 2. A "communications facility" is a facility that may
11 be used to provide communications services. Multiple cables,
12 conduits, strands, or fibers located within the same conduit
13 shall be considered one communications facility for purposes
14 of this subsection.

15 (b) A municipality that levies a tax pursuant to
16 chapter 202 may charge a pass-through provider that places or
17 maintains a communications facility in the municipality's
18 roads or rights-of-way an annual amount not to exceed \$500 per
19 linear mile or portion thereof. A municipality's roads or
20 rights-of-way do not include roads or rights-of-way that
21 extend in or through the municipality but are state, county,
22 or another authority's roads or rights-of-way.

23 (c) A county that levies a tax pursuant to chapter 202
24 may charge a pass-through provider that places or maintains a
25 communications facility in the county's roads or
26 rights-of-way, including county roads or rights-of-way within
27 a municipality in the county, an annual amount not to exceed
28 \$500 per linear mile or portion thereof. However, a county
29 shall not impose a charge for any linear miles, or portions
30 thereof, of county roads or rights-of-way where a
31 communications facility is placed that extend through any

1 municipality within the county to which the pass-through
2 provider remits a tax imposed pursuant to chapter 202. A
3 county's roads or rights-of-way do not include roads or
4 rights-of-way that extend in or through the county but are
5 state, municipal, or another authority's roads or
6 rights-of-way.

7 (d) The amounts charged pursuant to this subsection
8 shall be based on the linear miles of roads or rights-of-way
9 where a communications facility is placed, not based on a
10 summation of the lengths of individual cables, conduits,
11 strands, or fibers. The amounts referenced in this subsection
12 may be charged only once annually and only to one person
13 annually for any communications facility. A municipality or
14 county shall discontinue charging such amounts to a person
15 that has ceased to be a pass-through provider. Any annual
16 amounts charged shall be reduced for a prorated portion of any
17 12-month period during which the person remits taxes imposed
18 by the municipality or county pursuant to chapter 202. Any
19 excess amounts paid to a municipality or county shall be
20 refunded to the person upon written notice of the excess to
21 the municipality or county.

22 (e) This subsection does not alter any provision of
23 this section or s. 202.24 relating to taxes, fees, or other
24 charges or impositions by a municipality or county on a dealer
25 of communications services or authorize that any charges be
26 assessed on a dealer of communications services, except as
27 specifically set forth herein. A municipality or county may
28 not charge a pass-through provider any amounts other than the
29 charges under this subsection as a condition to the placement
30 or maintenance of a communications facility in the roads or
31 rights-of-way of a municipality or county by a pass-through

1 provider, except that a municipality or county may impose
2 permit fees on a pass-through provider consistent with
3 paragraph (3)(c) if the municipality or county elects to
4 exercise its authority to collect permit fees under paragraph
5 (3)(c).

6 (f) The charges under this subsection do not apply to
7 communications facilities placed in a municipality's or
8 county's rights-of-way prior to the effective date of this
9 subsection with permission from the municipality or county, if
10 any was required, except to the extent the facilities of a
11 pass-through provider were subject to per linear foot or mile
12 charges in effect as of October 1, 2001, in which case the
13 municipality or county may only impose on a pass-through
14 provider charges consistent with paragraph (b) or paragraph
15 (c) for such facilities. Notwithstanding the foregoing, this
16 subsection does not impair any written agreement between a
17 pass-through provider and a municipality or county imposing
18 per linear foot or mile charges for communications facilities
19 placed in municipal or county roads or rights-of-way that is
20 in effect prior to the effective date of this subsection.
21 Upon the termination or expiration of any such written
22 agreement, any charges imposed shall be consistent with
23 paragraph (b) or paragraph (c). Notwithstanding the
24 foregoing, until October 1, 2005, this subsection shall not
25 affect a municipality or county continuing to impose charges
26 in excess of the charges authorized in this subsection on
27 facilities of a pass-through provider that is not a dealer of
28 communications services in the state under chapter 202, but
29 only to the extent such charges were imposed by municipal or
30 county ordinance or resolution adopted prior to February 1,
31

1 2002. Effective October 1, 2005, any charges imposed shall be
2 consistent with paragraph (b) or paragraph (c).

3 (g) The charges authorized in this subsection shall
4 not be applied with respect to any communications facility
5 that is used exclusively for the internal communications of an
6 electric utility or other person in the business of
7 transmitting or distributing electric energy.~~If a~~
8 ~~municipality or county imposes any amount on a person or~~
9 ~~entity other than a provider of communications services in~~
10 ~~connection with the placement or maintenance by such person or~~
11 ~~entity of a communication facility in municipal or county~~
12 ~~roads or rights-of-way, such amounts, if any, shall not exceed~~
13 ~~the highest amount, if any, the municipality or county is~~
14 ~~imposing in such context as of the date this act becomes a~~
15 ~~law. If a municipality or county is not imposing any amount~~
16 ~~in such context as of the date this act becomes a law, any~~
17 ~~amount, if any, imposed thereafter, shall not be less than~~
18 ~~\$500 per linear mile, payable annually, of any cable, fiber~~
19 ~~optic, or other pathway that makes physical use of the~~
20 ~~municipal or county right-of-way. Any excess of \$500 shall be~~
21 ~~applied in a nondiscriminatory manner and shall not exceed the~~
22 ~~sum of:~~

23 ~~(a) Costs directly related to the inconvenience or~~
24 ~~impairment solely caused by the disturbance to the municipal~~
25 ~~or county right-of-way;~~

26 ~~(b) The reasonable cost of the regulatory activity of~~
27 ~~the municipality or county; and~~

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

1
2 ~~For purposes of this subsection, the term communications~~
3 ~~facility shall not include communications facilities owned,~~
4 ~~operated, or used by electric utilities or regional~~
5 ~~transmission organizations exclusively for internal~~
6 ~~communications purposes. Except as specifically provided~~
7 ~~herein, municipalities and counties retain all existing~~
8 ~~authority, if any, to collect fees relating to public roads~~
9 ~~and rights-of-way from electric utilities or regional~~
10 ~~transmission organizations, and nothing in this subsection~~
11 ~~shall alter this authority.~~

12 Section 7. Effective with respect to bills issued by
13 providers of mobile telecommunications services after August
14 1, 2002, paragraph (a) of subsection (8) and subsection (9) of
15 section 365.172, Florida Statutes, are amended to read:

16 365.172 Wireless emergency telephone number "E911."--

17 (8) WIRELESS E911 FEE.--

18 (a) Each home service provider shall collect a monthly
19 fee imposed on each customer whose place of primary use is
20 ~~service subscriber who has a service number that has a billing~~
21 ~~address~~ within this state. The rate of the fee shall be 50
22 cents per month per each service number, beginning August 1,
23 1999. The fee shall apply uniformly and be imposed throughout
24 the state.

25 (9) MANAGEMENT OF FUNDS.--

26 (a) Each provider, as a part of its monthly billing
27 process, shall collect the fee imposed under subsection (8).
28 The provider may list the fee as a separate entry on each
29 bill, in which case the fee must be identified as a fee for
30 E911 services. A provider shall remit the fee only if the fee
31 is paid by the subscriber. If a provider receives a partial

1 payment for a monthly bill from a subscriber, the amount
2 received shall first be applied to the payment due the
3 provider for the provision of telecommunications service.

4 (b) A provider is not obligated to take any legal
5 action to enforce collection of the fees for which any
6 subscriber is billed. The provider shall provide to the board
7 each quarter a list of the names, addresses, and service
8 numbers of all subscribers who have indicated to the provider
9 their refusal to pay the fee.

10 (c) Each provider may retain 1 percent of the amount
11 of the fees collected as reimbursement for the administrative
12 costs incurred by the provider to bill, collect, and remit the
13 fee. The remainder shall be delivered to the board and
14 deposited in the fund. The board shall distribute the
15 remainder pursuant to s. 365.173.

16 (d) Each provider shall deliver revenues from the fee
17 to the board within 60 days after the end of the month in
18 which the fee was billed, together with a monthly report of
19 the number of ~~billing addresses of~~ wireless customers whose
20 place of primary use is ~~subscribers~~ in each county. A provider
21 may apply to the board for a refund of, or may take a credit
22 for, any fees remitted to the board which are not collected by
23 the provider within 6 months following the month in which the
24 fees are charged off for federal income tax purposes as bad
25 debt. The board may waive the requirement that the fees and
26 number of customers whose place of primary use is in each
27 county ~~billing addresses~~ be submitted to the board each month
28 and authorize a provider to submit the fees and number of
29 customers ~~billing addresses~~ quarterly if the provider
30 demonstrates that such waiver is necessary and justified.

31

1 (e) For purposes of this section, the definitions
2 contained in s. 202.11 and the provisions of s. 202.155 apply
3 in the same manner and to the same extent as such definitions
4 and provisions apply to the taxes levied pursuant to chapter
5 202 on mobile communications services.

6 (f)~~(e)~~ As used in this subsection, the term "provider"
7 includes any person or entity that resells wireless service
8 and was not assessed the fee by its resale supplier.

9 Section 8. Subsection (4) of section 212.0501, Florida
10 Statutes, is amended to read:

11 212.0501 Tax on diesel fuel for business purposes;
12 purchase, storage, and use.--

13 (4) Except as otherwise provided in s.
14 212.05(1)(k)~~(l)~~, a licensed sales tax dealer may elect to
15 collect such tax pursuant to this chapter on all sales to each
16 person who purchases diesel fuel for consumption, use, or
17 storage by a trade or business. When the licensed sales tax
18 dealer has not elected to collect such tax on all such sales,
19 the purchaser or ultimate consumer shall be liable for the
20 payment of tax directly to the state.

21 Section 9. Paragraph (v) of subsection (7) of section
22 212.08, Florida Statutes, is amended to read:

23 212.08 Sales, rental, use, consumption, distribution,
24 and storage tax; specified exemptions.--The sale at retail,
25 the rental, the use, the consumption, the distribution, and
26 the storage to be used or consumed in this state of the
27 following are hereby specifically exempt from the tax imposed
28 by this chapter.

29 (7) MISCELLANEOUS EXEMPTIONS.--

30 (v) Professional services.--

31

1 1. Also exempted are professional, insurance, or
2 personal service transactions that involve sales as
3 inconsequential elements for which no separate charges are
4 made.

5 2. The personal service transactions exempted pursuant
6 to subparagraph 1. do not exempt the sale of information
7 services involving the furnishing of printed, mimeographed, or
8 multigraphed matter, or matter duplicating written or printed
9 matter in any other manner, other than professional services
10 and services of employees, agents, or other persons acting in
11 a representative or fiduciary capacity or information services
12 furnished to newspapers and radio and television stations. As
13 used in this subparagraph, the term "information services"
14 includes the services of collecting, compiling, or analyzing
15 information of any kind or nature and furnishing reports
16 thereof to other persons.

17 3. This exemption does not apply to any service
18 warranty transaction taxable under s. 212.0506.

19 4. This exemption does not apply to any service
20 transaction taxable under s. 212.05(1)(i)(~~j~~).

21
22 Exemptions provided to any entity by this subsection shall not
23 inure to any transaction otherwise taxable under this chapter
24 when payment is made by a representative or employee of such
25 entity by any means, including, but not limited to, cash,
26 check, or credit card even when that representative or
27 employee is subsequently reimbursed by such entity.

28 Section 10. Paragraph (c) of subsection (6) of section
29 212.20, Florida Statutes, is amended to read:

1 212.20 Funds collected, disposition; additional powers
2 of department; operational expense; refund of taxes
3 adjudicated unconstitutionally collected.--

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

6 (c) Proceeds from the fees imposed under ss.
7 212.05(1)(h)~~(i)~~3. and 212.18(3) shall remain with the General
8 Revenue Fund.

9 Section 11. Paragraph (f) of subsection (2) of section
10 509.032, Florida Statutes, is amended to read:

11 509.032 Duties.--

12 (2) INSPECTION OF PREMISES.--

13 (f) In conducting inspections of establishments
14 licensed under this chapter, the division shall determine if
15 each coin-operated amusement machine that is operated on the
16 premises of a licensed establishment is properly registered
17 with the Department of Revenue. Each month the division shall
18 report to the Department of Revenue the sales tax registration
19 number of the operator of any licensed establishment that has
20 on location a coin-operated amusement machine and that does
21 not have an identifying certificate conspicuously displayed as
22 required by s. 212.05(1)(h)~~(i)~~.

23 Section 12. Section 561.1105, Florida Statutes, is
24 amended to read:

25 561.1105 Inspection of licensed premises;
26 coin-operated amusement machines.--In conducting inspections
27 of establishments licensed under the Beverage Law, the
28 division shall determine if each coin-operated amusement
29 machine that is operated on the licensed premises is properly
30 registered with the Department of Revenue. Each month, the
31 division shall report to the Department of Revenue the sales

1 tax registration number of the operator of any licensed
2 premises that has on location a coin-operated amusement
3 machine and that does not have an identifying certificate
4 conspicuously displayed as required by s. 212.05(1)(h)~~(i)~~.

5 Section 13. The amendments to sections 202.125(4),
6 202.22(2)(b) and (3)(a) and (g), and 212.05(1)(g), Florida
7 Statutes, contained in this act are remedial in nature and
8 intended to clarify the law in effect on the effective date of
9 this act.

10 Section 14. By February 1, 2003, the Department of
11 Revenue shall submit a report on the accuracy of the state
12 communications services tax rates and the local communications
13 services tax conversion rates imposed, authorized, or
14 administered pursuant to chapter 202, Florida Statutes, to the
15 Governor, the President of the Senate, and the Speaker of the
16 House of Representatives. The report shall include a
17 comparison of the available collection data and updated
18 estimates for the sales tax portion, the gross receipts tax
19 portion, and each local government's local portion of the
20 communications services tax.

21 Section 15. Paragraph (g) of subsection (1) of section
22 212.05, Florida Statutes, as amended by section 38 of chapter
23 2001-140, Laws of Florida, is repealed.

24 Section 16. Except as otherwise provided herein, this
25 act shall take effect upon becoming a law.
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