

By Representative Byrd

1 A bill to be entitled
2 An act relating to taxation of communications
3 services; amending s. 202.12, F.S.; providing
4 for a schedule of taxation of the sales of
5 certain satellite services and cable services;
6 amending s. 202.125, F.S.; deleting cable
7 service and direct-to-home satellite service
8 from an exemption from the sales tax on
9 communications services; amending s. 202.18,
10 F.S.; revising the distribution of the tax on
11 the sale of direct-to-home satellite services,
12 to conform; amending s. 202.19, F.S., relating
13 to local communications services taxes, to
14 conform; amending s. 212.20, F.S.; correcting
15 references; providing effective dates.

16
17 Be It Enacted by the Legislature of the State of Florida:

18
19 Section 1. Paragraph (c) of subsection (1) of section
20 202.12, Florida Statutes, is amended to read:

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

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

30 (c)1. At the rate of 10.8 percent on the retail sales
31 price of any nonresidential direct-to-home satellite service

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

7 2. At the following rates on the retail sales price of
8 any direct-to-home satellite service sold to a residential
9 household and received in this state:

10 a. For fiscal year 2002-2003, 10.03 percent.

11 b. For fiscal year 2003-2004, 9.26 percent.

12 c. For fiscal year 2004-2005, 8.48 percent.

13 d. For fiscal year 2005-2006, 7.70 percent.

14 e. For fiscal year 2006-2007, 6.93 percent.

15 f. For fiscal year 2007-2008, 6.16 percent.

16 g. For fiscal year 2008-2009, 5.38 percent.

17 h. For fiscal year 2009-2010, 4.60 percent.

18 i. For fiscal year 2010-2011, 4 percent.

19 3. At the following rates on the retail sales price of
20 any cable service sold to a residential household:

21 a. For fiscal year 2002-2003, 6.03 percent.

22 b. For fiscal year 2003-2004, 5.26 percent.

23 c. For fiscal year 2004-2005, 4.48 percent.

24 d. For fiscal year 2005-2006, 3.70 percent.

25 e. For fiscal year 2006-2007, 2.93 percent.

26 f. For fiscal year 2007-2008, 2.16 percent.

27 g. For fiscal year 2008-2009, 1.38 percent.

28 h. For fiscal year 2009-2010, 0.60 percent.

29
30 For fiscal year 2010-2011 and thereafter, the retail sales
31 price of any cable service sold to a residential household and

1 received in this state shall be exempt from the tax imposed by
2 this section.

3 Section 2. Effective January 1, 2010, subsection (1)
4 of section 202.125, Florida Statutes, is amended to read:

5 202.125 Sales of communications services; specified
6 exemptions.--

7 (1) The separately stated sales price of
8 communications services sold to residential households is
9 exempt from the tax imposed by s. 202.12. This exemption shall
10 not apply to any residence that constitutes all or part of a
11 public lodging establishment as defined in chapter 509 or, any
12 mobile communications service, ~~any cable service, or any~~
13 ~~direct-to-home satellite service.~~

14 Section 3. Subsection (2) of section 202.18, Florida
15 Statutes, is amended to read:

16 202.18 Allocation and disposition of tax
17 proceeds.--The proceeds of the communications services taxes
18 remitted under this chapter shall be treated as follows:

19 (2) The proceeds of the taxes remitted under s.
20 202.12(1)(c) shall be divided as follows:

21 (a) With respect to the tax levied at the rate of 10.8
22 percent:

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

27 2. ~~(b)~~ Sixty-three percent of the remainder shall be
28 allocated to the state and distributed pursuant to s.
29 212.20(6), except that the proceeds allocated pursuant to s.
30 212.20(6)(d)3. shall be prorated to the participating counties
31

1 in the same proportion as that month's collection of the taxes
2 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

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

11 ~~b.2.~~ The proportion of the proceeds allocated based on
12 the emergency distribution under s. 218.65 shall be
13 distributed pursuant to s. 218.65.

14 ~~c.3.~~ In each calendar year, the proportion of the
15 proceeds allocated based on the half-cent sales tax under s.
16 218.61 shall be allocated to each county in the same
17 proportion as the county's percentage of total sales tax
18 allocation for the prior state fiscal year and distributed
19 pursuant to s. 218.62, except that for calendar year 2001,
20 state fiscal year 2000-2001 proportions shall be used.

21 ~~d.4.~~ The department shall distribute the appropriate
22 amount to each municipality and county each month at the same
23 time that local communications services taxes are distributed
24 pursuant to subsection (3).

25 (b) With respect to the tax levied pursuant to s.
26 202.12(1)(c)2.:

27 1. The portion of such proceeds which constitutes
28 gross receipts taxes, imposed at the rate prescribed in
29 chapter 203, shall be deposited as provided by law and in
30 accordance with s. 9, Art. XII of the State Constitution.
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1 2. The following percentage of the tax shall be
2 allocated to the state and distributed pursuant to s.
3 212.20(6), except that the proceeds allocated pursuant to s.
4 212.20(6)(d)3. shall be prorated to the participating counties
5 in the same proportion as that month's collection of the taxes
6 and fees imposed pursuant to chapter 212 and paragraph (1)(b).

7 a. For fiscal year 2002-2003, 6.03 percent of the
8 percentage of tax levied under s. 202.12(1)(c)2.a.

9 b. For fiscal year 2003-2004, 5.26 percent of the
10 percentage of tax levied under s. 202.12(1)(c)2.a.

11 c. For fiscal year 2004-2005, 4.48 percent of the
12 percentage of tax levied under s. 202.12(1)(c)2.a.

13 d. For fiscal year 2005-2006, 3.70 percent of the
14 percentage of tax levied under s. 202.12(1)(c)2.a.

15 e. For fiscal year 2006-2007, 2.93 percent of the
16 percentage of tax levied under s. 202.12(1)(c)2.a.

17 f. For fiscal year 2007-2008, 2.16 percent of the
18 percentage of tax levied under s. 202.12(1)(c)2.a.

19 g. For fiscal year 2008-2009, 1.38 percent of the
20 percentage of tax levied under s. 202.12(1)(c)2.a.

21 h. For fiscal year 2009-2010, 0.60 percent of the
22 percentage of tax levied under s. 202.12(1)(c)2.a.

23
24 For fiscal year 2010-2011 and thereafter, no percentage of the
25 tax shall be allocated to the state.

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

1 b. 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 c. 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.

10 d. The department shall distribute the appropriate
11 amount to each municipality and county each month at the same
12 time that local communications services taxes are distributed
13 pursuant to subsection (3).

14 Section 4. Subsection (10) of section 202.19, Florida
15 Statutes, is amended to read:

16 202.19 Authorization to impose local communications
17 services tax.--

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

21 (10) Notwithstanding any provision of law to the
22 contrary, the exemption set forth in s. 202.125(1) shall not
23 apply to a tax imposed by a municipality, school board, or
24 county pursuant to subsection (4) or subsection (5). With
25 respect to the amendment made by this act to s. 202.125(1),
26 cable service sold to residential households shall continue to
27 be subject to such tax imposed by a municipality, school
28 board, or county, and direct-to-home satellite service sold to
29 residential households shall remain exempt pursuant to
30 subsection (6).

31

1 Section 5. Subsection (6) of section 212.20, Florida
2 Statutes, is amended to read:

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

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

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

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

14 (c) Proceeds from the fees imposed under ss.
15 212.05(1)(i)3. and 212.18(3) shall remain with the General
16 Revenue Fund.

17 (d) The proceeds of all other taxes and fees imposed
18 pursuant to this chapter or remitted pursuant to s.
19 202.18(1)(b) and (2)(a)2.~~(b)~~ shall be distributed as follows:

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

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

29 3. After the distribution under subparagraphs 1. and
30 2., 9.653 percent of the amount remitted by a sales tax dealer
31 located within a participating county pursuant to s. 218.61

1 shall be transferred into the Local Government Half-cent Sales
2 Tax Clearing Trust Fund.

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

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

12 6. For proceeds received after July 1, 2000, and after
13 the distributions under subparagraphs 1., 2., 3., and 4.,
14 1.0715 percent of the available proceeds pursuant to this
15 paragraph shall be transferred monthly to the Revenue Sharing
16 Trust Fund for Municipalities pursuant to s. 218.215. If the
17 total revenue to be distributed pursuant to this subparagraph
18 is at least as great as the amount due from the Revenue
19 Sharing Trust Fund for Municipalities and the Municipal
20 Financial Assistance Trust Fund in state fiscal year
21 1999-2000, no municipality shall receive less than the amount
22 due from the Revenue Sharing Trust Fund for Municipalities and
23 the Municipal Financial Assistance Trust Fund in state fiscal
24 year 1999-2000. If the total proceeds to be distributed are
25 less than the amount received in combination from the Revenue
26 Sharing Trust Fund for Municipalities and the Municipal
27 Financial Assistance Trust Fund in state fiscal year
28 1999-2000, each municipality shall receive an amount
29 proportionate to the amount it was due in state fiscal year
30 1999-2000.

31 7. Of the remaining proceeds:

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

24 b. The department shall distribute \$166,667 monthly
25 pursuant to s. 288.1162 to each applicant that has been
26 certified as a "facility for a new professional sports
27 franchise" or a "facility for a retained professional sports
28 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
29 distributed monthly by the department to each applicant that
30 has been certified as a "facility for a retained spring
31 training franchise" pursuant to s. 288.1162; however, not more

1 than \$208,335 may be distributed monthly in the aggregate to
2 all certified facilities for a retained spring training
3 franchise. Distributions shall begin 60 days following such
4 certification and shall continue for not more than 30 years.
5 Nothing contained in this paragraph shall be construed to
6 allow an applicant certified pursuant to s. 288.1162 to
7 receive more in distributions than actually expended by the
8 applicant for the public purposes provided for in s.
9 288.1162(6). However, a certified applicant is entitled to
10 receive distributions up to the maximum amount allowable and
11 undistributed under this section for additional renovations
12 and improvements to the facility for the franchise without
13 additional certification.

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

20 d. Beginning 30 days after notice by the Office of
21 Tourism, Trade, and Economic Development to the Department of
22 Revenue that the applicant has been certified as the
23 International Game Fish Association World Center facility
24 pursuant to s. 288.1169, and the facility is open to the
25 public, \$83,333 shall be distributed monthly, for up to 168
26 months, to the applicant. This distribution is subject to
27 reduction pursuant to s. 288.1169. A lump sum payment of
28 \$999,996 shall be made, after certification and before July 1,
29 2000.

30 8. All other proceeds shall remain with the General
31 Revenue Fund.

