

By the Committees on Finance and Taxation; Regulated  
Industries; and Senator Pruitt

314-2170-02

1                                   A bill to be entitled  
2           An act relating to the communications services  
3           tax; amending s. 202.125, F.S., relating to the  
4           tax exemption on the sale of communications  
5           services to religious or educational  
6           institutions; providing definitions to conform  
7           such exemption to the sales tax exemption  
8           provided for these institutions; creating s.  
9           202.151, F.S.; clarifying the imposition of a  
10          use tax on certain purchases of communications  
11          services; amending s. 202.16, F.S.; providing  
12          an 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; repealing s.  
22          212.05(1)(g), F.S., relating to a sales tax on  
23          certain substitute telecommunications  
24          equipment; amending s. 337.401, F.S.; changing  
25          the date on which local governments must notify  
26          dealers that provide communications services of  
27          changes in permit fees; revising provisions  
28          relating to charges for the use of  
29          rights-of-way; amending s. 365.172, F.S.;  
30          clarifying that the E911 fee applies to certain  
31          customers whose place of primary use is within

1 the state; specifying that certain definitions  
2 applicable to the Communications Services Tax  
3 Simplification Law apply to the E911 fee;  
4 amending ss. 212.0501, 212.08, 212.20, 509.032,  
5 561.1105, F.S., relating to the tax on diesel  
6 fuel, a tax exemption for professional  
7 services, distribution of taxes, and tax  
8 certificates; conforming cross-references to  
9 changes made by the act; specifying that  
10 certain provisions of the act are remedial in  
11 nature and intended to clarify the law in  
12 effect on the effective date of the act;  
13 providing effective dates.  
14

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

17 Section 1. Subsection (4) of section 202.125, Florida  
18 Statutes, is amended to read:

19 202.125 Sales of communications services; specified  
20 exemptions.--

21 (4) The sale of communications services to a religious  
22 institution or educational institution ~~organization~~ that is  
23 exempt from federal income tax under s. 501(c)(3) of the  
24 Internal Revenue Code, or by a religious institution that is  
25 exempt from federal income tax under s. 501(c)(3) of the  
26 Internal Revenue Code having an established physical place for  
27 worship at which nonprofit religious services and activities  
28 are regularly conducted and carried on, is exempt from the  
29 taxes imposed or administered pursuant to ss. 202.12 and  
30 202.19. As used in this subsection, the term:  
31

1           (a) "Religious institution" means church, synagogue,  
2 or established physical place for worship at which nonprofit  
3 religious services and activities are regularly conducted. The  
4 term also includes:

5           1. Any nonprofit corporation the sole purpose of which  
6 is to provide free transportation services to church members,  
7 their families, and other church attendees;

8           2. Any nonprofit state, district, or other governing  
9 or administrative office the function of which is to assist or  
10 regulate the customary activities of religious institutions;

11           3. Any nonprofit corporation that owns and operates a  
12 television station in this state of which at least 90 percent  
13 of the programming consists of programs of a religious nature  
14 and the financial support for which, exclusive of receipts for  
15 broadcasting from other nonprofit organizations, is  
16 predominantly from contributions from the public;

17           4. Any nonprofit corporation the primary activity of  
18 which is making and distributing audio recordings of religious  
19 scriptures and teachings to blind or visually impaired persons  
20 at no charge; and

21           5. Any nonprofit corporation the sole or primary  
22 purpose of which is to provide, upon invitation, nonprofit  
23 religious services, evangelistic services, religious  
24 education, administrative assistance, or missionary assistance  
25 for a church, synagogue, or established physical place of  
26 worship at which nonprofit religious services and activities  
27 are regularly conducted.

28           (b) "Educational institution" includes:

29           1. Any state tax-supported, parochial, church, and  
30 nonprofit private school, college, or university that conducts  
31 regular classes and courses of study required for

1 accreditation by or membership in the Southern Association of  
2 Colleges and Schools, the Florida Council of Independent  
3 Schools, or the Florida Association of Christian Colleges and  
4 Schools, Inc.;

5 2. Any nonprofit private school that conducts regular  
6 classes and courses of study which are accepted for continuing  
7 education credit by a board of the Division of Medical Quality  
8 Assurance of the Department of Health;

9 3. Any nonprofit library;

10 4. Any nonprofit art gallery;

11 5. Any nonprofit performing arts center that provides  
12 educational programs to school children, which programs  
13 involve performances or other educational activities at the  
14 performing arts center and serve a minimum of 50,000 school  
15 children a year; and

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

17 Section 2. Section 202.151, Florida Statutes, is  
18 created to read:

19 202.151 Use tax imposed on certain purchasers of  
20 communications services.--Any person who purchases  
21 communications services that are otherwise taxable under ss.  
22 202.12 and 202.19 at retail from a seller in another state,  
23 territory, the District of Columbia, or any foreign country  
24 shall report and remit to the department the taxes imposed by  
25 or administered under this chapter on the communications  
26 services purchased and used, the same as if such  
27 communications services had been purchased at retail from a  
28 dealer in this state. This section does not apply if the  
29 out-of-state seller registers as a dealer in this state and  
30 collects from the purchaser the taxes imposed by or  
31 administered under this chapter. The department may adopt

1 rules governing the reporting and remitting of communications  
2 services taxes by purchasers who purchase from out-of-state  
3 sellers who do not collect the taxes imposed by or  
4 administered under this chapter.

5 Section 3. Subsection (1) of section 202.16, Florida  
6 Statutes, is amended to read:

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

15 (1)(a) Except as otherwise provided in ss.  
16 202.12(1)(b) and 202.15, the taxes collected under this  
17 chapter and chapter 203 shall be paid by the purchaser of the  
18 communications service and shall be collected from such person  
19 by the dealer of communications services.

20 (b) Each dealer of communications services selling  
21 communications services in this state shall collect the taxes  
22 imposed under this chapter and chapter 203 from the purchaser  
23 of such services, and such taxes must be stated separately  
24 from all other charges on the bill or invoice. Notwithstanding  
25 the requirement in this paragraph and in s. 202.35 to  
26 separately state such taxes, a public lodging establishment  
27 licensed under chapter 509 may notify purchasers of the taxes  
28 imposed under this chapter on a notice in a guest room posted  
29 in a manner consistent with the requirements of s. 509.2015,  
30 rather than separately stating the taxes on the guest bill or  
31 invoice.

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

3           202.205 Transition rule for local  
4 rates.--Notwithstanding s. 202.21, the rate of the local  
5 communications services tax for a county or municipality that  
6 adopted a resolution or ordinance reducing the rate of tax  
7 effective October 1, 2002, and that notified the Department of  
8 Revenue of the reduced rate by mail postmarked by July 16,  
9 2001, shall be the adopted reduced rate beginning October 1,  
10 2002. However, the local governing body of the county or  
11 municipality may change the local rate effective January 1,  
12 2003, in the manner provided in this chapter.

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

16           202.22 Determination of local tax situs.--

17           (2)

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

29           2. The department shall update the electronic database  
30 in accordance with the information furnished by local taxing  
31 jurisdictions under subparagraph 1. Each update must specify

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

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

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

30           (a) The database must assign street addresses, address  
31 ranges, post office boxes, or post office box ranges to the

1 proper jurisdiction with an overall accuracy rate of 95  
2 percent at a 95 percent level of confidence, as determined  
3 through a statistically reliable sample. The accuracy must be  
4 measured based on the entire geographic area within the state  
5 covered by such database ~~state or, if the service area of the~~  
6 ~~dealer does not encompass the entire state, based on the~~  
7 ~~dealer's entire service area.~~

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

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

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

29 Section 6. Paragraph (g) of subsection (1) of section  
30 212.05, Florida Statutes, as amended by section 38 of chapter  
31 2001-140, Laws of Florida, is repealed.



1           Section 7. Paragraph (j) of subsection (3) and  
2 subsection (6) of 337.401, Florida Statutes, are amended to  
3 read:

4           337.401 Use of right-of-way for utilities subject to  
5 regulation; permit; fees.--

6           (3)

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

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

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

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

1 automatically be reduced by the percentage, if any, by which  
2 such rate was increased pursuant to sub-subparagraph (c)2.b.

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

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

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

28 (6)(a) As used in this subsection, the term:

29 1. "Pass-through provider" means any person who places  
30 or maintains a communications facility in the roads or  
31 rights-of-way of a municipality or county that levies a tax

1 pursuant to chapter 202 and who does not remit taxes imposed  
2 by that municipality or county pursuant to chapter 202.

3 2. "Communications facility" means a facility that may  
4 be used to provide communications services. Multiple cables,  
5 conduits, strands, or fibers located within the same conduit  
6 shall be considered one communications facility for purposes  
7 of this subsection.

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

16 (c) A county that levies a tax pursuant to chapter 202  
17 may charge a pass-through provider that places or maintains a  
18 communications facility in the county's roads or  
19 rights-of-way, including county roads or rights-of-way within  
20 a municipality in the county, an annual amount not to exceed  
21 \$500 per linear mile or portion thereof. However, a county  
22 shall not impose a charge for any linear miles, or portions  
23 thereof, of county roads or rights-of-way where a  
24 communications facility is placed which extend through any  
25 municipality within the county to which the pass-through  
26 provider remits a tax imposed pursuant to chapter 202. A  
27 county's roads or rights-of-way do not include roads or  
28 rights-of-way that extend in or through the county but that  
29 are state, municipal, or another authority's roads or  
30 rights-of-way.

31

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

16           (e) This subsection does not alter any provision of  
17 this section or s. 202.24 relating to taxes, fees, or other  
18 charges or impositions by a municipality or county on a dealer  
19 of communications services or authorize any charges to be  
20 assessed on a dealer of communications services, except as  
21 specifically set forth in this subsection. A municipality or  
22 county may not charge a pass-through provider any amounts  
23 other than the charges under this subsection as a condition to  
24 the placement or maintenance of a communications facility in  
25 the roads or rights-of-way of a municipality or county by a  
26 pass-through provider, except that a municipality or county  
27 may impose permit fees on a pass-through provider consistent  
28 with paragraph (3)(c) if the municipality or county elects to  
29 exercise its authority to collect permit fees under paragraph  
30 (3)(c).

31

1           (f) The charges under this subsection do not apply to  
2 communications facilities placed in a municipality's or  
3 county's rights-of-way before the effective date of this  
4 subsection with permission from the municipality or county, if  
5 any was required, except to the extent that the facilities of  
6 a pass-through provider were subject to per-linear-foot or  
7 per-mile charges in effect as of October 1, 2001, in which  
8 case the municipality or county may impose on a pass-through  
9 provider only charges consistent with paragraph (b) or  
10 paragraph (c) for such facilities. Notwithstanding the  
11 foregoing, this subsection does not impair any written  
12 agreement between a pass-through provider and a municipality  
13 or county imposing per-linear-foot or per-mile charges for  
14 communications facilities placed in municipal or county roads  
15 or rights-of-way which was in effect before the effective date  
16 of this subsection. Upon the termination or expiration of any  
17 such written agreement, any charges imposed must be consistent  
18 with paragraph (b) or paragraph (c). Notwithstanding the  
19 foregoing, until October 1, 2005, this subsection shall not  
20 affect a municipality or county continuing to impose charges  
21 in excess of the charges authorized in this subsection on  
22 facilities of a pass-through provider that is not a dealer of  
23 communications services in the state under chapter 202, but  
24 only to the extent that such charges were imposed by municipal  
25 or county ordinance or resolution adopted before February 1,  
26 2002. Effective October 1, 2005, any charges imposed must be  
27 consistent with paragraph (b) or paragraph (c).

28           (g) The charges authorized in this subsection shall  
29 not be applied with respect to any communications facility  
30 that is used exclusively for the internal communications of an  
31 electric utility or other person in the business of

1 transmitting or distributing electric energy.~~If a~~  
2 ~~municipality or county imposes any amount on a person or~~  
3 ~~entity other than a provider of communications services in~~  
4 ~~connection with the placement or maintenance by such person or~~  
5 ~~entity of a communication facility in municipal or county~~  
6 ~~roads or rights-of-way, such amounts, if any, shall not exceed~~  
7 ~~the highest amount, if any, the municipality or county is~~  
8 ~~imposing in such context as of the date this act becomes a~~  
9 ~~law. If a municipality or county is not imposing any amount~~  
10 ~~in such context as of the date this act becomes a law, any~~  
11 ~~amount, if any, imposed thereafter, shall not be less than~~  
12 ~~\$500 per linear mile, payable annually, of any cable, fiber~~  
13 ~~optic, or other pathway that makes physical use of the~~  
14 ~~municipal or county right-of-way. Any excess of \$500 shall be~~  
15 ~~applied in a nondiscriminatory manner and shall not exceed the~~  
16 ~~sum of:~~  
17 ~~(a) Costs directly related to the inconvenience or~~  
18 ~~impairment solely caused by the disturbance to the municipal~~  
19 ~~or county right-of-way;~~  
20 ~~(b) The reasonable cost of the regulatory activity of~~  
21 ~~the municipality or county; and~~  
22 ~~(c) The proportionate share of cost of land for such~~  
23 ~~street, alley, or other public way attributable to utilization~~  
24 ~~of the right-of-way by a person or entity other than a~~  
25 ~~provider of communications services.~~  
26  
27 ~~For purposes of this subsection, the term communications~~  
28 ~~facility shall not include communications facilities owned,~~  
29 ~~operated, or used by electric utilities or regional~~  
30 ~~transmission organizations exclusively for internal~~  
31 ~~communications purposes. Except as specifically provided~~

1 ~~herein, municipalities and counties retain all existing~~  
2 ~~authority, if any, to collect fees relating to public roads~~  
3 ~~and rights-of-way from electric utilities or regional~~  
4 ~~transmission organizations, and nothing in this subsection~~  
5 ~~shall alter this authority.~~

6 Section 8. Effective with respect to bills issued by  
7 providers of mobile telecommunications services after August  
8 1, 2002, subsections (8) and (9) of section 365.172, Florida  
9 Statutes, are amended to read:

10 365.172 Wireless emergency telephone number "E911."--

11 (8) WIRELESS E911 FEE.--

12 (a) Each home service provider shall collect a monthly  
13 fee imposed on each customer whose place of primary use is  
14 ~~service subscriber who has a service number that has a billing~~  
15 ~~address~~ within this state. The rate of the fee shall be 50  
16 cents per month per each service number, beginning August 1,  
17 1999. The fee shall apply uniformly and be imposed throughout  
18 the state.

19 (b) The fee is established to ensure full recovery for  
20 providers and for counties, over a reasonable period, of the  
21 costs associated with developing and maintaining an E911  
22 system on a technologically and competitively neutral basis.

23 (c) After July 1, 2001, the board may adjust the  
24 allocation percentages provided in s. 365.173 or reduce the  
25 amount of the fee, or both, if necessary to ensure full cost  
26 recovery or prevent overrecovery of costs incurred in the  
27 provision of E911 service, including costs incurred or  
28 projected to be incurred to comply with the order. Any new  
29 allocation percentages or reduced fee may not be adjusted for  
30 2 years. The fee may not exceed 50 cents per month per each  
31 service number.

1 (d) State and local taxes do not apply to the fee.

2 (e) A local government may not levy any additional fee  
3 on wireless providers or subscribers for the provision of E911  
4 service.

5 (9) MANAGEMENT OF FUNDS.--

6 (a) Each provider, as a part of its monthly billing  
7 process, shall collect the fee imposed under subsection (8).  
8 The provider may list the fee as a separate entry on each  
9 bill, in which case the fee must be identified as a fee for  
10 E911 services. A provider shall remit the fee only if the fee  
11 is paid by the subscriber. If a provider receives a partial  
12 payment for a monthly bill from a subscriber, the amount  
13 received shall first be applied to the payment due the  
14 provider for the provision of telecommunications service.

15 (b) A provider is not obligated to take any legal  
16 action to enforce collection of the fees for which any  
17 subscriber is billed. The provider shall provide to the board  
18 each quarter a list of the names, addresses, and service  
19 numbers of all subscribers who have indicated to the provider  
20 their refusal to pay the fee.

21 (c) Each provider may retain 1 percent of the amount  
22 of the fees collected as reimbursement for the administrative  
23 costs incurred by the provider to bill, collect, and remit the  
24 fee. The remainder shall be delivered to the board and  
25 deposited in the fund. The board shall distribute the  
26 remainder pursuant to s. 365.173.

27 (d) Each provider shall deliver revenues from the fee  
28 to the board within 60 days after the end of the month in  
29 which the fee was billed, together with a monthly report of  
30 the number of ~~billing addresses of wireless customers whose~~  
31 place of primary use is subscribers in each county. A provider



1 may apply to the board for a refund of, or may take a credit  
2 for, any fees remitted to the board which are not collected by  
3 the provider within 6 months following the month in which the  
4 fees are charged off for federal income tax purposes as bad  
5 debt. The board may waive the requirement that the fees and  
6 number of customers whose place of primary use is in each  
7 county billing addresses be submitted to the board each month,  
8 and authorize a provider to submit the fees and number of  
9 customers billing addresses quarterly if the provider  
10 demonstrates that such waiver is necessary and justified.

11 (e) For purposes of this section, the definitions  
12 contained in s. 202.11 and the provisions of s. 202.155 apply  
13 in the same manner and to the same extent as such definitions  
14 and provisions apply to the taxes levied pursuant to chapter  
15 202 on mobile communications services.

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

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

21 212.0501 Tax on diesel fuel for business purposes;  
22 purchase, storage, and use.--

23 (4) Except as otherwise provided in s. 212.05(1)(k)~~s.~~  
24 ~~212.05(1)(l)~~, a licensed sales tax dealer may elect to collect  
25 such tax pursuant to this chapter on all sales to each person  
26 who purchases diesel fuel for consumption, use, or storage by  
27 a trade or business. When the licensed sales tax dealer has  
28 not elected to collect such tax on all such sales, the  
29 purchaser or ultimate consumer shall be liable for the payment  
30 of tax directly to the state.

31

1           Section 10. Paragraph (v) of subsection (7) of section  
2 212.08, Florida Statutes, is amended to read:

3           212.08 Sales, rental, use, consumption, distribution,  
4 and storage tax; specified exemptions.--The sale at retail,  
5 the rental, the use, the consumption, the distribution, and  
6 the storage to be used or consumed in this state of the  
7 following are hereby specifically exempt from the tax imposed  
8 by this chapter.

9           (7) MISCELLANEOUS EXEMPTIONS.--

10          (v) Professional services.--

11          1. Also exempted are professional, insurance, or  
12 personal service transactions that involve sales as  
13 inconsequential elements for which no separate charges are  
14 made.

15          2. The personal service transactions exempted pursuant  
16 to subparagraph 1. do not exempt the sale of information  
17 services involving the furnishing of printed, mimeographed, or  
18 multigraphed matter, or matter duplicating written or printed  
19 matter in any other manner, other than professional services  
20 and services of employees, agents, or other persons acting in  
21 a representative or fiduciary capacity or information services  
22 furnished to newspapers and radio and television stations. As  
23 used in this subparagraph, the term "information services"  
24 includes the services of collecting, compiling, or analyzing  
25 information of any kind or nature and furnishing reports  
26 thereof to other persons.

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

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

31

1 Exemptions provided to any entity by this subsection shall not  
2 inure to any transaction otherwise taxable under this chapter  
3 when payment is made by a representative or employee of such  
4 entity by any means, including, but not limited to, cash,  
5 check, or credit card even when that representative or  
6 employee is subsequently reimbursed by such entity.

7 Section 11. Paragraph (c) of subsection (6) of section  
8 212.20, Florida Statutes, is amended to read:

9 212.20 Funds collected, disposition; additional powers  
10 of department; operational expense; refund of taxes  
11 adjudicated unconstitutionally collected.--

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

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

17 Section 12. Paragraph (f) of subsection (2) of section  
18 509.032, Florida Statutes, is amended to read:

19 509.032 Duties.--

20 (2) INSPECTION OF PREMISES.--

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

31

1           Section 13. Section 561.1105, Florida Statutes, is  
2 amended to read:

3           561.1105 Inspection of licensed premises;  
4 coin-operated amusement machines.--In conducting inspections  
5 of establishments licensed under the Beverage Law, the  
6 division shall determine if each coin-operated amusement  
7 machine that is operated on the licensed premises is properly  
8 registered with the Department of Revenue. Each month, the  
9 division shall report to the Department of Revenue the sales  
10 tax registration number of the operator of any licensed  
11 premises that has on location a coin-operated amusement  
12 machine and that does not have an identifying certificate  
13 conspicuously displayed as required by s. 212.05(1)(h)~~s.~~  
14 ~~212.05(1)(i)~~.

15           Section 14. The amendments to sections 202.125(4),  
16 202.22(2)(b) and (3)(a) and (g), and 212.05(1)(g), Florida  
17 Statutes, contained in this act are remedial in nature and  
18 intended to clarify the law in effect on the effective date of  
19 this act.

20           Section 15. Except as otherwise expressly provided in  
21 this act, this act shall take effect upon becoming a law.

22  
23                           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
24   COMMITTEE SUBSTITUTE FOR  
25   CS/SB 1610

26           The Committee Substitute for CS/SB 1610 authorizes  
27 municipalities and counties to impose charges on pass-through  
28 providers. These charges are capped at \$500 per linear mile  
per year, but existing agreements are allowed to continue  
until October 1, 2005.