



HB 0141

2003

1 A bill to be entitled
2 An act relating to the taxable price of bundled
3 transactions; creating s. 202.165, F.S.; providing a
4 definition; specifying the taxable price of certain
5 bundled transactions; providing an effective date.

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

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9 Section 1. Section 202.165, Florida Statutes, is created
10 to read:

11 202.165 Taxable price of bundled transactions.--

12 (1) For purposes of this section, a bundled transaction
13 means a transaction consisting of distinct and identifiable
14 properties or services which are sold for a single nonitemized
15 price but which are treated differently for tax purposes.

16 (2) In the case of a bundled transaction that includes
17 communications services:

18 (a) If the price is attributable to properties or services
19 that are taxable and properties or services that are nontaxable,
20 the portion of the price attributable to the nontaxable
21 properties or services shall be subject to tax unless the
22 provider can reasonably identify such portion from its books and
23 records kept in the regular course of business.

24 (b) If the price is attributable to properties or services
25 that are taxable at different rates, the total price shall be
26 treated as attributable to the properties or services taxable at
27 the highest rate unless the provider can reasonably identify the
28 portion of the price attributable to the properties or services
29 taxable at a lower rate from its books and records kept in the
30 regular course of business.



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Section 2. This act shall take effect upon becoming a law.