



HB 0141

2003
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CHAMBER ACTION

The Committee on Business Regulation recommends the following:

Committee Substitute

Remove the entire bill and insert:

A bill to be entitled

An act relating to the taxable price of bundled transactions; amending s. 202.11, F.S.; revising a definition; creating s. 202.165, F.S.; providing a definition; specifying the taxable price of certain bundled transactions; providing an effective date.

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

Section 1. Paragraph (a) of subsection (15) of section 202.11, Florida Statutes, is amended to read:

202.11 Definitions.--As used in this chapter:

(15) "Service address" means:

(a) Except as otherwise provided in this section, the location of the communications equipment from which communications services originate or at which communications services are received by the customer. ~~If the location of such equipment cannot be determined as part of the billing process, as in the case of third number and calling card calls and~~



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29 ~~similar services, the term means the location determined by the~~
30 ~~dealer based on the customer's telephone number, the customer's~~
31 ~~mailing address to which bills are sent by the dealer, or~~
32 ~~another street address provided by the customer.~~ In the case of
33 a communications service paid through a credit or payment
34 mechanism that does not relate to a service address, such as a
35 bank, travel, debit, or credit card, and in the case of third-
36 number and calling-card calls, the service address is the
37 address of the central office, as determined by the area code
38 and the first three digits of the seven-digit originating
39 telephone number.

40 Section 2. Section 202.165, Florida Statutes, is created
41 to read:

42 202.165 Taxable price of bundled transactions.--

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

47 (2) In the case of a bundled transaction that includes
48 communications services:

49 (a) If the price is attributable to properties or services
50 that are taxable and properties or services that are nontaxable,
51 the portion of the price attributable to the nontaxable
52 properties or services shall be subject to tax unless the
53 provider can reasonably identify such portion from its books and
54 records, as provided for in s. 213.35, kept in the regular
55 course of business.



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56 (b) If the price is attributable to properties or services
57 that are taxable at different rates, the total price shall be
58 treated as attributable to the properties or services taxable at
59 the highest rate unless the provider can reasonably identify the
60 portion of the price attributable to the properties or services
61 taxable at a lower rate from its books and records, as provided
62 for in s. 213.35, kept in the regular course of business.

63 Section 3. This act shall take effect upon becoming a law.