

By Senator Atwater

25-880A-03

1 A bill to be entitled
2 An act relating to the taxable price of bundled
3 transactions; amending s. 202.11, F.S.;
4 revising a definition; creating s. 202.165,
5 F.S.; providing a definition; specifying the
6 taxable price of certain bundled transactions;
7 providing an effective date.

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

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11 Section 1. Paragraph (a) of subsection (15) of section
12 202.11, Florida Statutes, is amended to read:

13 202.11 Definitions.--As used in this chapter:

14 (15) "Service address" means:

15 (a) Except as otherwise provided in this section, the
16 location of the communications equipment from which
17 communications services originate or at which communications
18 services are received by the customer. ~~If the location of such~~
19 ~~equipment cannot be determined as part of the billing process,~~
20 ~~as in the case of third-number and calling-card calls and~~
21 ~~similar services, the term means the location determined by~~
22 ~~the dealer based on the customer's telephone number, the~~
23 ~~customer's mailing address to which bills are sent by the~~
24 ~~dealer, or another street address provided by the customer.~~ In
25 the case of a communications service paid through a credit or
26 payment mechanism that does not relate to a service address,
27 such as a bank, travel, debit, or credit card, and in the case
28 of third-number and calling-card calls, the service address is
29 the address of the central office, as determined by the area
30 code and the first three digits of the seven-digit originating
31 telephone number.

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

3 202.165 Taxable price of bundled transactions.--

4 (1) For purposes of this section, a bundled
5 transaction means a transaction consisting of distinct and
6 identifiable properties or services which are sold for a
7 single nonitemized price but which are treated differently for
8 tax purposes.

9 (2) In the case of a bundled transaction that includes
10 communications services:

11 (a) If the price is attributable to properties or
12 services that are taxable and properties or services that are
13 nontaxable, the portion of the price attributable to the
14 nontaxable properties or services shall be subject to tax
15 unless the provider can reasonably identify such portion from
16 its books and records, as provided for in s. 213.35, kept in
17 the regular course of business.

18 (b) If the price is attributable to properties or
19 services that are taxable at different rates, the total price
20 shall be treated as attributable to the properties or services
21 taxable at the highest rate unless the provider can reasonably
22 identify the portion of the price attributable to the
23 properties or services taxable at a lower rate from its books
24 and records, as provided for in s. 213.35, kept in the regular
25 course of business.

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

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SENATE SUMMARY

Amends provisions relating to the communications services tax. Redefines the term "service address." Specifies the taxable price of certain bundled transactions.