

By Senator Campbell

32-902-04

1 A bill to be entitled
2 An act relating to the determination of local
3 tax situs for purposes of the communications
4 services tax; amending s. 202.22, F.S.;
5 requiring that a database of enhanced zip codes
6 be certified by the Department of Revenue by a
7 specified date if a dealer of communications
8 services employs such a database to determine
9 the local taxing jurisdiction in which a
10 service address is located; providing an
11 effective date.

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

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15 Section 1. Paragraph (c) of subsection (1) of section
16 202.22, Florida Statutes, is amended to read:

17 202.22 Determination of local tax situs.--

18 (1) A dealer of communications services who is
19 obligated to collect and remit a local communications services
20 tax imposed under s. 202.19 shall be held harmless from any
21 liability, including tax, interest, and penalties, which would
22 otherwise be due solely as a result of an assignment of a
23 service address to an incorrect local taxing jurisdiction, if
24 the dealer of communications services exercises due diligence
25 in applying one or more of the following methods for
26 determining the local taxing jurisdiction in which a service
27 address is located:

28 (c)1. Employing enhanced zip codes to assign each
29 street address, address range, post office box, or post office
30 box range in the dealer's service area to a specific local
31 taxing jurisdiction.

1 2. If an enhanced zip code overlaps boundaries of
2 municipalities or counties, or if an enhanced zip code cannot
3 be assigned to the service address because the service address
4 is in a rural area or a location without postal delivery, the
5 dealer of communications services or its database vendor shall
6 assign the affected service addresses to one specific local
7 taxing jurisdiction within such zip code based on a reasonable
8 methodology. A methodology satisfies this subparagraph if the
9 information used to assign service addresses is obtained by
10 the dealer or its database vendor from:

11 a. A database provided by the department;

12 b. A database certified by the department under
13 subsection (3);

14 c. Responsible representatives of the relevant local
15 taxing jurisdictions; or

16 d. The United States Census Bureau or the United
17 States Postal Service.

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19 Any database of enhanced zip codes which is used to determine
20 the local taxing jurisdiction in which a service address is
21 located must be certified by the department by January 1,
22 2005.

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

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27 SENATE SUMMARY

28 Provides that an enhanced zip code database must be
29 certified by a certain date by the Department of Revenue
30 if a dealer of communications services employs such a
31 database to determine local taxing jurisdictions.