

HB 0643

2004

1 A bill to be entitled

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

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

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12 Section 1. Any database of enhanced zip codes which is
13 used to determine the local taxing jurisdiction in which a
14 service address is located for purposes of s. 202.22(1)(c),
15 Florida Statutes, must be certified by the Department of Revenue
16 by January 1, 2005.

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