

By Senator Garcia

40-963-05

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A bill to be entitled

An act relating to sales of communications services; amending s. 202.125, F.S.; providing that a mobile communications service having a residential service address is exempt from the tax imposed on communication services; reenacting ss. 202.12(1)(a), 202.19(10), and 203.01(1)(a), F.S., relating to the tax on communication services, the authority of a county or municipality to impose a local communications services tax, and the tax on gross receipts for communication services, to incorporate the amendment made to s. 210.125, F.S., in references thereto; providing an effective date.

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

Section 1. Subsection (1) of section 202.125, Florida Statutes, is amended to read:

202.125 Sales of communications services; specified exemptions.--

(1) The separately stated sales price of communications services sold to residential households and mobile communications service having a residential service address is exempt from the tax imposed by s. 202.12. This exemption shall not apply to any residence that constitutes all or part of a public lodging establishment as defined in chapter 509, ~~any mobile communications service,~~ any cable service, or any direct-to-home satellite service.

1           Section 2. For the purpose of incorporating the  
2 amendment made by this act to section 202.125, Florida  
3 Statutes, in a reference thereto, paragraph (a) of subsection  
4 (1) of section 202.12, Florida Statutes, is reenacted to read:

5           202.12 Sales of communications services.--The  
6 Legislature finds that every person who engages in the  
7 business of selling communications services at retail in this  
8 state is exercising a taxable privilege. It is the intent of  
9 the Legislature that the tax imposed by chapter 203 be  
10 administered as provided in this chapter.

11           (1) For the exercise of such privilege, a tax is  
12 levied on each taxable transaction, and the tax is due and  
13 payable as follows:

14           (a) Except as otherwise provided in this subsection,  
15 at a rate of 6.8 percent applied to the sales price of the  
16 communications service which:

- 17           1. Originates and terminates in this state, or
- 18           2. Originates or terminates in this state and is  
19 charged to a service address in this state,

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21 when sold at retail, computed on each taxable sale for the  
22 purpose of remitting the tax due. The gross receipts tax  
23 imposed by chapter 203 shall be collected on the same taxable  
24 transactions and remitted with the tax imposed by this  
25 paragraph. If no tax is imposed by this paragraph by reason of  
26 s. 202.125(1), the tax imposed by chapter 203 shall  
27 nevertheless be collected and remitted in the manner and at  
28 the time prescribed for tax collections and remittances under  
29 this chapter.

30           Section 3. For the purpose of incorporating the  
31 amendment made by this act to section 202.125, Florida

1 Statutes, in a reference thereto, subsection (10) of section  
2 202.19, Florida Statutes, is reenacted to read:

3           202.19 Authorization to impose local communications  
4 services tax.--

5           (10) Notwithstanding any provision of law to the  
6 contrary, the exemption set forth in s. 202.125(1) shall not  
7 apply to a tax imposed by a municipality, school board, or  
8 county pursuant to subsection (4) or subsection (5).

9           Section 4. For the purpose of incorporating the  
10 amendment made by this act to section 202.125, Florida  
11 Statutes, in a reference thereto, paragraph (a) of subsection  
12 (1) of section 203.01, Florida Statutes, is reenacted to read:

13           203.01 Tax on gross receipts for utility and  
14 communications services.--

15           (1)(a)1. Every person that receives payment for any  
16 utility service shall report by the last day of each month to  
17 the Department of Revenue, under oath of the secretary or some  
18 other officer of such person, the total amount of gross  
19 receipts derived from business done within this state, or  
20 between points within this state, for the preceding month and,  
21 at the same time, shall pay into the State Treasury an amount  
22 equal to a percentage of such gross receipts at the rate set  
23 forth in paragraph (b). Such collections shall be certified  
24 by the Chief Financial Officer upon the request of the State  
25 Board of Education.

26           2. A tax is levied on communications services as  
27 defined in s. 202.11(3). Such tax shall be applied to the same  
28 services and transactions as are subject to taxation under  
29 chapter 202, and to communications services that are subject  
30 to the exemption provided in s. 202.125(1). Such tax shall be  
31 applied to the sales price of communications services when

1 | sold at retail and to the actual cost of operating substitute  
2 | communications systems, as such terms are defined in s.  
3 | 202.11, shall be due and payable at the same time as the taxes  
4 | imposed pursuant to chapter 202, and shall be administered and  
5 | collected pursuant to the provisions of chapter 202.

6 |         Section 5. This act shall take effect July 1, 2005.

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SENATE SUMMARY

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Provides that a mobile communications service having a  
residential service address is exempt from the tax  
imposed on communication services.

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