

Bill No. CS for SB 2070

Barcode 213594

CHAMBER ACTION

Senate

House

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Senators Constantine, Pruitt, and Carlton moved the following amendment:

**Senate Amendment (with title amendment)**

On page 3, line 21, through  
page 5, line 24, delete those lines

and insert:

Section 3. Subsections (3), (14), and (15) of section 202.11, Florida Statutes, are amended to read:

202.11 Definitions.--As used in this chapter:

(3) "Communications services" means the transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals, including cable services, to a point, or between or among points, by or through any electronic, radio, satellite, cable, optical, microwave, or other medium or method now in existence or hereafter devised, regardless of the protocol used for such transmission or conveyance. The term includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for

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1 purposes of transmission, conveyance, or routing without  
 2 regard to whether such service is referred to as  
 3 voice-over-Internet-protocol services or is classified by the  
 4 Federal Communications Commission as enhanced or value-added.

5 The term does not include:

- 6 (a) Information services.
- 7 (b) Installation or maintenance of wiring or equipment  
8 on a customer's premises.
- 9 (c) The sale or rental of tangible personal property.
- 10 (d) The sale of advertising, including, but not  
11 limited to, directory advertising.
- 12 (e) Bad check charges.
- 13 (f) Late payment charges.
- 14 (g) Billing and collection services.
- 15 (h) Internet access service, electronic mail service,  
16 electronic bulletin board service, or similar on-line computer  
17 services.

18 (14) "Sales price" means the total amount charged in  
 19 money or other consideration by a dealer for the sale of the  
 20 right or privilege of using communications services in this  
 21 state, including any property or other services that are part  
 22 of the sale. The sales price of communications services shall  
 23 not be reduced by any separately identified components of the  
 24 charge that constitute expenses of the dealer, including, but  
 25 not limited to, sales taxes on goods or services purchased by  
 26 the dealer, property taxes, taxes measured by net income, and  
 27 universal-service fund fees.

28 (a) The sales price of communications services shall  
 29 include, whether or not separately stated, charges for any of  
 30 the following:

- 31 1. The connection, movement, change, or termination of

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1 communications services.

2           2. The detailed billing of communications services.

3           3. The sale of directory listings in connection with a  
4 communications service.

5           4. Central office and custom calling features.

6           5. Voice mail and other messaging service.

7           6. Directory assistance.

8           7. The service of sending or receiving a document  
9 commonly referred to as a facsimile or "fax," except when  
10 performed during the course of providing professional or  
11 advertising services.

12           (b) The sales price of communications services does  
13 not include charges for any of the following:

14           1. Any excise tax, sales tax, or similar tax levied by  
15 the United States or any state or local government on the  
16 purchase, sale, use, or consumption of any communications  
17 service, including, but not limited to, any tax imposed under  
18 this chapter or chapter 203 which is permitted or required to  
19 be added to the sales price of such service, if the tax is  
20 stated separately.

21           2. Any fee or assessment levied by the United States  
22 or any state or local government, including, but not limited  
23 to, regulatory fees and emergency telephone surcharges, which  
24 is required to be added to the price of such service if the  
25 fee or assessment is separately stated.

26           3. Communications services paid for by inserting coins  
27 into coin-operated communications devices available to the  
28 public.

29           4. The sale or recharge of a prepaid calling  
30 arrangement.

31           5. The provision of air-to-ground communications

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1 services, defined as a radio service provided to purchasers  
2 while on board an aircraft.

3           6. A dealer's internal use of communications services  
4 in connection with its business of providing communications  
5 services.

6           7. Charges for property or other services that are not  
7 part of the sale of communications services, if such charges  
8 are stated separately from the charges for communications  
9 services.

10           8. To the extent required by federal law, charges for  
11 Internet access services which are not separately itemized on  
12 a customer's bill, but which can be reasonably identified from  
13 the selling dealer's books and records kept in the regular  
14 course of business. The dealer may support the allocation of  
15 charges with books and records kept in the regular course of  
16 business covering the dealer's entire service area, including  
17 territories outside this state.

18           (15) "Service address" means:

19           (a) Except as otherwise provided in this section:-

20           1. The location of the communications equipment from  
21 which communications services originate or at which  
22 communications services are received by the customer;-

23           2. In the case of a communications service paid  
24 through a credit or payment mechanism that does not relate to  
25 a service address, such as a bank, travel, debit, or credit  
26 card, and in the case of third-number and calling-card calls,  
27 the term "service address" means ~~service address is~~ the  
28 address of the central office, as determined by the area code  
29 and the first three digits of the seven-digit originating  
30 telephone number; or-

31           3. If the location of the equipment described in

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1 subparagraph 1. is not known and subparagraph 2. is  
 2 inapplicable, the term "service address" means the location of  
 3 the customer's primary use of the communications service. For  
 4 purposes of this subparagraph, the location of the customer's  
 5 primary use of a communications service is the residential  
 6 street address or the business street address of the customer.

7 (b) In the case of cable services and direct-to-home  
 8 satellite services, the location where the customer receives  
 9 the services in this state.

10 (c) In the case of mobile communications services, the  
 11 customer's place of primary use.

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14 ===== T I T L E A M E N D M E N T =====

15 And the title is amended as follows:

16 On page 1, lines 12-15, delete those lines,

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18 and insert:

19 redefining the term "communications services";  
 20 providing that the definition of sales price  
 21 for purposes of communication services tax does  
 22 not include specified charges for Internet  
 23 access services; defining the term "service  
 24 address" when the location of the equipment is  
 25 unknown or under other circumstances; amending  
 26 s. 202.26, F.S.;

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