

HB 0651

2005

1 A bill to be entitled
 2 An act relating to sales of communications services;
 3 amending s. 202.125, F.S.; exempting from the
 4 communications services sales tax mobile communications
 5 services with a residential service address; providing an
 6 effective date.

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

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

12 202.125 Sales of communications services; specified
 13 exemptions.--

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

22 Section 2. This act shall take effect July 1, 2005.