

1 A bill to be entitled
 2 An act relating to the communications services tax;
 3 amending s. 202.12, F.S.; revising the percentage rate of
 4 the tax that is applied to the sales price of certain
 5 communications services; providing an effective date.

6
 7 Be It Enacted by the Legislature of the State of Florida:

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 9 Section 1. Subsection (1) of section 202.12, Florida
 10 Statutes, is amended to read:

11 202.12 Sales of communications services.--The Legislature
 12 finds that every person who engages in the business of selling
 13 communications services at retail in this state is exercising a
 14 taxable privilege. It is the intent of the Legislature that the
 15 tax imposed by chapter 203 be administered as provided in this
 16 chapter.

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

20 (a) Except as otherwise provided in this subsection, at
 21 the a rate set forth in paragraph (e) of 6.8 percent applied to
 22 the sales price of the communications service which:

- 23 1. Originates and terminates in this state;17 or
 24 2. Originates or terminates in this state and is charged
 25 to a service address in this state,

26
 27 when sold at retail, computed on each taxable sale for the
 28 purpose of remitting the tax due. The gross receipts tax imposed

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29 | by chapter 203 shall be collected on the same taxable
30 | transactions and remitted with the tax imposed by this
31 | paragraph. If no tax is imposed by this paragraph by reason of
32 | s. 202.125(1), the tax imposed by chapter 203 shall nevertheless
33 | be collected and remitted in the manner and at the time
34 | prescribed for tax collections and remittances under this
35 | chapter.

36 | (b) At the rate set forth in paragraph (f) ~~of 10.8 percent~~
37 | on the retail sales price of any direct-to-home satellite
38 | service received in this state. The proceeds of the tax imposed
39 | under this paragraph shall be accounted for and distributed in
40 | accordance with s. 202.18(2). The gross receipts tax imposed by
41 | chapter 203 shall be collected on the same taxable transactions
42 | and remitted with the tax imposed by this paragraph.

43 | (c) At the rate set forth in paragraph (e) ~~(a)~~ on the
44 | sales price of private communications services provided within
45 | this state, which shall be determined in accordance with the
46 | following provisions:

47 | 1. Any charge with respect to a channel termination point
48 | located within this state;

49 | 2. Any charge for the use of a channel between two channel
50 | termination points located in this state; and

51 | 3. Where channel termination points are located both
52 | within and outside of this state:

53 | a. If any segment between two such channel termination
54 | points is separately billed, 50 percent of such charge; and

55 | b. If any segment of the circuit is not separately billed,
56 | an amount equal to the total charge for such circuit multiplied

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57 | by a fraction, the numerator of which is the number of channel
58 | termination points within this state and the denominator of
59 | which is the total number of channel termination points of the
60 | circuit.

61 |
62 | The gross receipts tax imposed by chapter 203 shall be collected
63 | on the same taxable transactions and remitted with the tax
64 | imposed by this paragraph.

65 | (d) At the rate set forth in paragraph (e) ~~(a)~~ applied to
66 | the sales price of all mobile communications services deemed to
67 | be provided to a customer by a home service provider pursuant to
68 | s. 117(a) of the Mobile Telecommunications Sourcing Act, Pub. L.
69 | No. 106-252, if such customer's service address is located
70 | within this state.

71 | (e) The rate imposed in paragraphs (a), (c), and (d) shall
72 | be as follows:

73 | 1. For bills rendered on or after October 1, 2001, through
74 | September 30, 2006, 6.8 percent.

75 | 2. For bills rendered on or after October 1, 2006, through
76 | September 30, 2007, 5.63 percent.

77 | 3. For bills rendered on or after October 1, 2007, through
78 | September 30, 2008, 4.63 percent.

79 | 4. For bills rendered on or after October 1, 2008, 3.63
80 | percent.

81 | (f) The rate imposed in paragraph (b) shall be as follows:

82 | 1. For bills rendered on or after October 1, 2001, through
83 | September 30, 2006, 10.8 percent.

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84 2. For bills rendered on or after October 1, 2006, through
 85 September 30, 2007, 9.63 percent.

86 3. For bills rendered on or after October 1, 2007, through
 87 September 30, 2008, 8.63 percent.

88 4. For bills rendered on or after October 1, 2008, 7.63
 89 percent.

90 Section 2. This act shall take effect October 1, 2006.