

HB 1339

2006  
CS

CHAMBER ACTION

1 The Utilities & Telecommunications Committee recommends the  
2 following:

3  
4 **Council/Committee Substitute**

5 Remove the entire bill and insert:

6 A bill to be entitled

7 An act relating to the communications services tax;  
8 amending s. 202.12, F.S.; revising the percentage rate of  
9 the tax that is applied to the sales price of certain  
10 communications services; providing an effective date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14 Section 1. Subsection (1) of section 202.12, Florida  
15 Statutes, is amended to read:

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

HB 1339

2006  
CS

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

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

- 28 1. Originates and terminates in this state;~~7~~ or
- 29 2. Originates or terminates in this state and is charged  
30 to a service address in this state,

31  
32 when sold at retail, computed on each taxable sale for the  
33 purpose of remitting the tax due. The gross receipts tax imposed  
34 by chapter 203 shall be collected on the same taxable  
35 transactions and remitted with the tax imposed by this  
36 paragraph. If no tax is imposed by this paragraph by reason of  
37 s. 202.125(1), the tax imposed by chapter 203 shall nevertheless  
38 be collected and remitted in the manner and at the time  
39 prescribed for tax collections and remittances under this  
40 chapter.

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

48 (c) At the rate set forth in paragraph (e) ~~(a)~~ on the  
49 sales price of private communications services provided within

HB 1339

2006  
CS

50 | this state, which shall be determined in accordance with the  
51 | following provisions:

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

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

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

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

60 |           b. If any segment of the circuit is not separately billed,  
61 | an amount equal to the total charge for such circuit multiplied  
62 | by a fraction, the numerator of which is the number of channel  
63 | termination points within this state and the denominator of  
64 | which is the total number of channel termination points of the  
65 | circuit.

66 |  
67 | The gross receipts tax imposed by chapter 203 shall be collected  
68 | on the same taxable transactions and remitted with the tax  
69 | imposed by this paragraph.

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

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

HB 1339

2006  
CS

78 | 1. For bills dated on or after October 1, 2001, through  
79 | December 31, 2006, 6.8 percent.

80 | 2. For bills dated on or after January 1, 2007, through  
81 | December 31, 2007, 5.63 percent.

82 | 3. For bills dated on or after January 1, 2008, through  
83 | December 31, 2008, 4.63 percent.

84 | 4. For bills dated on or after January 1, 2009, 3.63  
85 | percent.

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

87 | 1. For bills dated on or after October 1, 2001, through  
88 | December 31, 2006, 10.8 percent.

89 | 2. For bills dated on or after January 1, 2007, through  
90 | December 31, 2007, 9.63 percent.

91 | 3. For bills dated on or after January 1, 2008, through  
92 | December 31, 2008, 8.63 percent.

93 | 4. For bills dated on or after January 1, 2009, 7.63  
94 | percent.

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