

Bill No. SB 2008

Barcode 132900

CHAMBER ACTION

Senate

House

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The Committee on Communications and Public Utilities
(Aronberg) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

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

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

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

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

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1 which:

2 1. Originates and terminates in this state;ⁱ7 or

3 2. Originates or terminates in this state and is
4 charged to a service address in this state,

5
6 when sold at retail, computed on each taxable sale for the
7 purpose of remitting the tax due. The gross receipts tax
8 imposed by chapter 203 shall be collected on the same taxable
9 transactions and remitted with the tax imposed by this
10 paragraph. If no tax is imposed by this paragraph by reason of
11 s. 202.125(1), the tax imposed by chapter 203 shall
12 nevertheless be collected and remitted in the manner and at
13 the time prescribed for tax collections and remittances under
14 this chapter.

15 (b) At the rate set forth in paragraph (f) ~~of 10.8~~
16 ~~percent~~ on the retail sales price of any direct-to-home
17 satellite service received in this state. The proceeds of the
18 tax imposed under this paragraph shall be accounted for and
19 distributed in accordance with s. 202.18(2). The gross
20 receipts tax imposed by chapter 203 shall be collected on the
21 same taxable transactions and remitted with the tax imposed by
22 this paragraph.

23 (c) At the rate set forth in paragraph (e) ~~(a)~~ on the
24 sales price of private communications services provided within
25 this state, which shall be determined in accordance with the
26 following provisions:

27 1. Any charge with respect to a channel termination
28 point located within this state;

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

31 3. Where channel termination points are located both

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1 within and outside of this state:

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

4 b. If any segment of the circuit is not separately
5 billed, an amount equal to the total charge for such circuit
6 multiplied by a fraction, the numerator of which is the number
7 of channel termination points within this state and the
8 denominator of which is the total number of channel
9 termination points of the circuit.

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11 The gross receipts tax imposed by chapter 203 shall be
12 collected on the same taxable transactions and remitted with
13 the tax imposed by this paragraph.

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

20 (e) The rate imposed in paragraphs (a), (c), and (d)
21 shall be as follows:

22 1. For bills dated on or after October 1, 2001,
23 through December 31, 2006, 6.8 percent.

24 2. For bills dated on or after January 1, 2007,
25 through December 31, 2007, 5.63 percent.

26 3. For bills dated on or after January 1, 2008,
27 through December 31, 2008, 4.63 percent.

28 4. For bills dated on or after January 1, 2009, 3.63
29 percent.

30 (f) The rate imposed in paragraph (b) shall be as
31 follows:

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

3 2. For bills dated on or after January 1, 2007,
4 through December 31, 2007, 9.63 percent.

5 3. For bills dated on or after January 1, 2008,
6 through December 31, 2008, 8.63 percent.

7 4. For bills dated on or after January 1, 2009, 7.63
8 percent.

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

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11

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

13 And the title is amended as follows:

14 Delete everything before the enacting clause

15

16 and insert:

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A bill to be entitled

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An act relating to the communications services

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tax; amending s. 202.12, F.S.; revising the

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percentage rate of the tax that is applied to

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the sales price of certain communications

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services; providing an effective date.

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