

By Senator Aronberg

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A bill to be entitled

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

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

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 which:

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

when sold at retail, computed on each taxable sale for the purpose of remitting the tax due. The gross receipts tax imposed by chapter 203 shall be collected on the same taxable

1 transactions and remitted with the tax imposed by this
2 paragraph. If no tax is imposed by this paragraph by reason of
3 s. 202.125(1), the tax imposed by chapter 203 shall
4 nevertheless be collected and remitted in the manner and at
5 the time prescribed for tax collections and remittances under
6 this chapter.

7 (b) At the rate set forth in paragraph (f) ~~of 10.8~~
8 ~~percent~~ on the retail sales price of any direct-to-home
9 satellite service received in this state. The proceeds of the
10 tax imposed under this paragraph shall be accounted for and
11 distributed in accordance with s. 202.18(2). The gross
12 receipts tax imposed by chapter 203 shall be collected on the
13 same taxable transactions and remitted with the tax imposed by
14 this paragraph.

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

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

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

23 3. Where channel termination points are located both
24 within and outside of this state:

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

27 b. If any segment of the circuit is not separately
28 billed, an amount equal to the total charge for such circuit
29 multiplied by a fraction, the numerator of which is the number
30 of channel termination points within this state and the
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1 denominator of which is the total number of channel
2 termination points of the circuit.

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4 The gross receipts tax imposed by chapter 203 shall be
5 collected on the same taxable transactions and remitted with
6 the tax imposed by this paragraph.

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

13 (e) The rate imposed in subsections (a), (c), and (d)
14 shall be as follows:

15 1. For bills rendered on or after October 1, 2001,
16 through September 30, 2006, 6.8 percent;

17 2. For bills rendered on or after October 1, 2006,
18 through September 30, 2007, 5.63 percent;

19 3. For bills rendered on or after October 1, 2007,
20 through September 30, 2008, 4.63 percent; and

21 4. For bills rendered on or after October 1, 2008,
22 3.63 percent.

23 (f) The rate imposed in subsection (b) shall be as
24 follows:

25 1. For bills rendered on or after October 1, 2001,
26 through September 30, 2006, 10.8 percent;

27 2. For bills rendered on or after October 1, 2006,
28 through September 30, 2007, 9.63 percent;

29 3. For bills rendered on or after October 1, 2007,
30 through September 30, 2008, 8.63 percent; and

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

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

SENATE SUMMARY

Revises the percentage rate of the tax that is applied to the sales price of certain communications services.