

By the Committee on Communications and Public Utilities; and
Senator Aronberg

579-2169-06

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

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

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

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

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

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

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

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29 when sold at retail, computed on each taxable sale for the
30 purpose of remitting the tax due. The gross receipts tax
31 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
31

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 paragraphs (a), (c), and (d)
14 shall be as follows:

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

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

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

21 4. For bills dated on or after January 1, 2009, 3.63
22 percent.

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

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

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

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

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

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

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5 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
6 COMMITTEE SUBSTITUTE FOR
7 SB 2008

8 The committee substitute changes the term "rendered" to
9 "dated" when referring to what bills the rate applies. The
10 bill also changes the range of dates beginning on October 1,
11 2001 to December 31, 2001, and then annually from January 1
12 until December 1 rather than September 30 to October 1 for
13 each applicable year.