

Bill No. SB 2482

Barcode 531988

CHAMBER ACTION

Senate

House

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The Committee on Finance and Tax (Haridopolos) recommended the following amendment:

**Senate Amendment (with title amendment)**

On page 83, between lines 20 and 21,

insert:

Section 42. Paragraph (c) of subsection (3) of section 202.18, Florida Statutes, is amended to read:

202.18 Allocation and disposition of tax

proceeds.--The proceeds of the communications services taxes remitted under this chapter shall be treated as follows:

(3)

(c)1. Except as otherwise provided in this paragraph, proceeds of the taxes levied pursuant to s. 202.19, less amounts deducted for costs of administration in accordance with paragraph (b), shall be distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5) shall be distributed in the same manner as discretionary surtaxes are distributed, in accordance with ss. 212.054 and 212.055.

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1           2. The department shall make any adjustments to the  
2 distributions pursuant to this paragraph which are necessary  
3 to reflect the proper amounts due to individual jurisdictions.  
4 In the event that the department adjusts amounts due to  
5 reflect a correction in the situsing of a customer, such  
6 adjustment shall be limited to the amount of tax actually  
7 collected from such customer by the dealer of communication  
8 services.

9           3.a. Notwithstanding the time period specified in s.  
10 202.22(5), adjustments in distributions which are necessary to  
11 correct misallocations between jurisdictions shall be governed  
12 by this subparagraph. If the department determines that  
13 misallocations between jurisdictions occurred, it shall  
14 provide written notice of such determination to all affected  
15 jurisdictions. The notice shall include the amount of the  
16 misallocations, the basis upon which the determination was  
17 made, data supporting the determination, and the identity of  
18 each affected jurisdiction. The notice shall also inform all  
19 affected jurisdictions of their authority to enter into a  
20 written agreement establishing a method of adjustment as  
21 described in sub-subparagraph c.

22           b. An adjustment affecting a distribution to a  
23 jurisdiction which is less than 90 percent of the average  
24 monthly distribution to that jurisdiction for the 6 months  
25 immediately preceding the department's determination, as  
26 reported by all communications services dealers, shall be made  
27 in the month immediately following the department's  
28 determination that misallocations occurred.

29           c. If an adjustment affecting a distribution to a  
30 jurisdiction equals or exceeds 90 percent of the average  
31 monthly distribution to that jurisdiction for the 6 months

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1 immediately preceding the department's determination, as  
2 reported by all communications services dealers, the affected  
3 jurisdictions may enter into a written agreement establishing  
4 a method of adjustment. If the agreement establishing a method  
5 of adjustment provides for payments of local communications  
6 services tax monthly distributions, the amount of any such  
7 payment agreed to may not exceed the local communications  
8 services tax monthly distributions available to the  
9 jurisdiction that was allocated amounts in excess of those to  
10 which it was entitled. If affected jurisdictions execute a  
11 written agreement specifying a method of adjustment, a copy of  
12 the written agreement shall be provided to the department no  
13 later than the first day of the month following 90 days after  
14 the date the department transmits notice of the misallocation.  
15 If the department does not receive a copy of the written  
16 agreement within the specified time period, an adjustment  
17 affecting a distribution to a jurisdiction made pursuant to  
18 this sub-subparagraph shall be prorated over a time period  
19 that equals the time period over which the misallocations  
20 occurred.

21  
22 (Redesignate subsequent sections.)  
23

24  
25 ===== T I T L E A M E N D M E N T =====

26 And the title is amended as follows:

27       On page 7, line 1, following the semicolon  
28  
29 insert:

30       amending s. 202.18, F.S.; providing for  
31       adjustments in communications services tax

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1           distributions to correct for misallocations  
2           between jurisdictions;  
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