

1 A bill to be entitled
 2 An act relating to the communications services tax;
 3 amending s. 202.12, F.S.; decreasing the rate of the tax;
 4 amending s. 202.18, F.S.; decreasing the percentage
 5 allocation of certain tax proceeds; providing an effective
 6 date.

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

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 10 Section 1. Paragraphs (a) and (b) of subsection (1) of
 11 section 202.12, Florida Statutes, are amended to read:

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

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

21 (a) Except as otherwise provided in this subsection, at a
 22 rate of 5.63 ~~6.8~~ percent applied to the sales price of the
 23 communications service which:

- 24 1. Originates and terminates in this state, or
 25 2. Originates or terminates in this state and is charged
 26 to a service address in this state,
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28 when sold at retail, computed on each taxable sale for the
29 purpose of remitting the tax due. The gross receipts tax imposed
30 by chapter 203 shall be collected on the same taxable
31 transactions and remitted with the tax imposed by this
32 paragraph. If no tax is imposed by this paragraph by reason of
33 s. 202.125(1), the tax imposed by chapter 203 shall nevertheless
34 be collected and remitted in the manner and at the time
35 prescribed for tax collections and remittances under this
36 chapter.

37 (b) At the rate of 9.63 ~~10.8~~ percent on the retail sales
38 price of any direct-to-home satellite service received in this
39 state. The proceeds of the tax imposed under this paragraph
40 shall be accounted for and distributed in accordance with s.
41 202.18(2). The gross receipts tax imposed by chapter 203 shall
42 be collected on the same taxable transactions and remitted with
43 the tax imposed by this paragraph.

44 Section 2. Paragraph (b) of subsection (2) of section
45 202.18, Florida Statutes, is amended to read:

46 202.18 Allocation and disposition of tax proceeds.--The
47 proceeds of the communications services taxes remitted under
48 this chapter shall be treated as follows:

49 (2) The proceeds of the taxes remitted under s.
50 202.12(1)(b) shall be divided as follows:

51 (b) Fifty-eight and one-half ~~Sixty-three~~ percent of the
52 remainder shall be allocated to the state and distributed
53 pursuant to s. 212.20(6), except that the proceeds allocated
54 pursuant to s. 212.20(6)(d)3. shall be prorated to the
55 participating counties in the same proportion as that month's

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56 | collection of the taxes and fees imposed pursuant to chapter 212
57 | and paragraph (1) (b) .

58 | Section 3. This act shall take effect July 1, 2007.