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CHAMBER ACTION

Senate

House

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Floor: WD/2R
4/30/2008 5:12 PM



Senator Haridopolos moved the following amendment:

Senate Amendment (with directory and title amendments)

Delete line(s) 58

and insert:

Delete line(s) 53

and insert:

Section 2.

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.



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

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

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

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

41 (c) At the rate set forth in paragraph (a) on the sales
42 price of private communications services provided within this
43 state, which shall be determined in accordance with the following
44 provisions:

- 45 1. Any charge with respect to a channel termination point
46 located within this state;



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

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

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

53 b. If any segment of the circuit is not separately billed,
54 an amount equal to the total charge for such circuit multiplied
55 by a fraction, the numerator of which is the number of channel
56 termination points within this state and the denominator of which
57 is the total number of channel termination points of the circuit.

58
59 The gross receipts tax imposed by chapter 203 shall be collected
60 on the same taxable transactions and remitted with the tax
61 imposed by this paragraph.

62 (d) At the rate set forth in paragraph (a) applied to the
63 sales price of all mobile communications services deemed to be
64 provided to a customer by a home service provider pursuant to s.
65 117(a) of the Mobile Telecommunications Sourcing Act, Pub. L. No.
66 106-252, if such customer's service address is located within
67 this state. Such rate shall be reduced by the department
68 effective January 1, 2009, by the percentage necessary to reduce
69 total estimated collections under this paragraph in 2009 by the
70 amount of any estimated increase in state sales and use tax
71 collections during 2009, resulting from the repeal of exemptions
72 to Chapter 212 during the 2008 legislative session unless
73 otherwise provided by law. Such estimated amounts shall be
74 determined by reference to the 2008 Florida Tax Handbook.

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76 Section 3. This act shall take effect July 1, 2008.



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

And the title is amended as follows:

Delete line(s) 11-12

and insert:

.or cause such certificate to be denied; amending s.
202.12(1), F.S.; reducing the rate of tax on communication
services based on repeal of exemptions; providing an
effective date.