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CHAMBER ACTION

Senate

House

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Floor: 2/R/RM
5/2/2008 3:33 PM

Floor: RC
5/2/2008 11:10 AM

Senator Haridopolos moved the following amendment:

Senate Amendment (with title amendment)

Between line(s) 57 and 58

insert:

Section 2. Paragraph (d) of 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:



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17 (d) At the rate set forth in paragraph (a) applied to the
 18 sales price of all mobile communications services deemed to be
 19 provided to a customer by a home service provider pursuant to s.
 20 117(a) of the Mobile Telecommunications Sourcing Act, Pub. L. No.
 21 106-252, if such customer's service address is located within
 22 this state. Effective January 1, 2009, the rate shall be reduced
 23 by the percentage necessary to reduce the total estimated
 24 collections in 2009 under this paragraph by the amount of any
 25 estimated increase in state sales and use tax collections during
 26 2009 resulting from the repeal of sales tax exemptions provided
 27 under chapter 212 during the 2008 legislative session, unless
 28 otherwise provided by law. The estimated amounts shall be
 29 determined by reference to the 2008 Florida Tax Handbook.

30
 31 ===== T I T L E A M E N D M E N T =====

32 And the title is amended as follows:

33 On line(s) 11, after the semicolon
 34 insert:

35 amending s. 202.12, F.S.; reducing the tax rate on the
 36 same of mobile phone communications services based on the
 37 repeal of tax exemptions;

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