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CHAMBER ACTION

Senate

House

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Floor: WD/2R
4/30/2008 4:58 PM

1 Senator Haridopolos moved the following **amendment**:

2
3 **Senate Amendment (with directory and title amendments)**

4 Delete line(s) 53

5 and insert:

6 Section 2.

7 Subsection (1) of section 202.12, Florida Statutes, is
8 amended to read:

9 202.12 Sales of communications services.--The Legislature
10 finds that every person who engages in the business of selling
11 communications services at retail in this state is exercising a
12 taxable privilege. It is the intent of the Legislature that the
13 tax imposed by chapter 203 be administered as provided in this
14 chapter.

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



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

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

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

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

- 43 1. Any charge with respect to a channel termination point
44 located within this state;
45 2. Any charge for the use of a channel between two channel
46 termination points located in this state; and



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47 | 3. Where channel termination points are located both within
48 | and outside of this state:

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

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

56 |
57 | The gross receipts tax imposed by chapter 203 shall be collected
58 | on the same taxable transactions and remitted with the tax
59 | imposed by this paragraph.

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

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

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

78 | And the title is amended as follows:

79 | Delete line(s) 2-9

80 | and insert:

81 | An act relating to the tax exemptions; amending s. 212.08,
82 | F.S., relating to the tax exemption for nonprofit
83 | cooperative hospital laundries; requiring a member of a
84 | nonprofit cooperative to immediately divest itself of
85 | participation in the cooperative if it loses its nonprofit
86 | status; providing that the provision of emergency services
87 | to a nonmember business does not invalidate the
88 | certificate of tax exemption; amending s. 202.12(1), F.S.;
89 | reducing the rate of tax on communication services based
90 | on repeal of exemptions; providing an effective date.