



674578

CHAMBER ACTION

Senate

House

.
. .
. .
. .

Floor: 5/AD/2R
4/30/2008 5:21 PM

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

2
3 **Senate Amendment (with title amendment)**

4 On line 12,
5 insert:

6 Section 1. Paragraph (d) of subsection (1) of section
7 202.12, Florida Statutes, is amended to read:

8 202.12 Sales of communications services.--The Legislature
9 finds that every person who engages in the business of selling
10 communications services at retail in this state is exercising a
11 taxable privilege. It is the intent of the Legislature that the
12 tax imposed by chapter 203 be administered as provided in this
13 chapter.

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



674578

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
34 Delete lines 2 and 3
35 and insert:

36 An act relating to tax exemptions; amending s. 202.12,
37 F.S.; reducing the rate of tax on communication services
38 based on repeal of exemptions; amending s. 212.08, F.S.;