



180886

CHAMBER ACTION

Senate

House

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Floor: WD/2R  
5/2/2008 2:53 PM

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1 Senator Haridopolos moved the following **amendment to amendment**  
2 **(671266)** :

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

5 Insert after line(s) 11 :

6  
7 Section 4. Paragraph (a) of subsection (1) of section  
8 202.12, Florida Statutes, is 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  
25 when sold at retail, computed on each taxable sale for the  
26 purpose of remitting the tax due. The gross receipts tax imposed  
27 by chapter 203 shall be collected on the same taxable  
28 transactions and remitted with the tax imposed by this paragraph.

29 If no tax is imposed by this paragraph by reason of s.  
30 202.125(1), the tax imposed by chapter 203 shall nevertheless be  
31 collected and remitted in the manner and at the time prescribed  
32 for tax collections and remittances under this chapter.

33 Such rate, less any portion of such rate administered pursuant to  
34 chapter 202 and levied pursuant to chapter 203, shall be reduced  
35 by the department effective January 1, 2009, by the amount  
36 necessary to reduce total estimated collections under this  
37 paragraph in 2009 by the amount of any estimated increase in  
38 state sales and use tax collections during 2009, less one-twelfth  
39 of any such estimated increase for the first year, resulting from  
40 the repeal of exemptions to Chapter 212 during the 2008 regular  
41 legislative session unless otherwise provided by law. Such  
42 estimated amounts shall be determined by reference to the  
43 published 2008 Florida Tax Handbook.

44  
45 ===== T I T L E A M E N D M E N T =====

46 And the title is amended as follows:

47 On line(s) 7, after the semicolon



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48 | insert:  
49 |       amending s.202.12(1)(a), F.S.; reducing the tax rate  
50 |       imposed by the amount of the repeal of certain exemptions  
51 |       from sales and use tax under specified conditions;  
52 |       providing and effective date.