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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)** :

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

5 Insert after line 11:

6 :

7 Section 4.

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

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



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

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

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

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

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



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

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

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

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

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

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

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

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And the title is amended as follows:

After line(s) 18:

; reducing the rate of tax on communication services based  
on repeal of exemptions; providing an effective date.