

1 A bill to be entitled
 2 An act relating to communications services; amending s.
 3 202.29, F.S.; authorizing dealers to report a credit for
 4 bad debt by netting the credit against the tax due;
 5 authorizing dealers to use a proportionate allocation
 6 method or other reasonable method in determining amount of
 7 bad debt attributable to the state or local jurisdiction;
 8 amending s. 365.172, F.S.; extending the date to begin
 9 collecting the prepaid wireless E911 fee; providing for
 10 retroactive operation of the amendment to s. 202.29, F.S.;
 11 specifying that the amendment to s. 202.29, F.S., is
 12 remedial in nature and not a basis for certain refunds of
 13 tax; providing an effective date.

14
 15 Be It Enacted by the Legislature of the State of Florida:

16
 17 Section 1. Subsection (4) is added to section 202.29,
 18 Florida Statutes, to read:

19 202.29 Bad debts.--

20 (4) (a) A dealer may report the credit for bad debt allowed
 21 under this section by netting such credit against the tax due to
 22 the state pursuant to s. 202.12 or to a local jurisdiction
 23 pursuant to s. 202.19, but such netting may not reduce the
 24 amount due to the state or to any local jurisdiction below zero.

25 (b) For purposes of determining the amount of bad debt
 26 that is attributable to the state or to a local jurisdiction, a
 27 dealer may employ a proportionate allocation method based on

28 current gross taxes due or another reasonable allocation method
29 approved by the department.

30 Section 2. Paragraph (a) of subsection (8) of section
31 365.172, Florida Statutes, is amended to read:

32 365.172 Emergency communications number "E911."--

33 (8) E911 FEE.--

34 (a) Each voice communications services provider shall
35 collect the fee described in this subsection. Each provider, as
36 part of its monthly billing process, shall bill the fee as
37 follows. The fee shall not be assessed on any pay telephone in
38 the state.

39 1. Each local exchange carrier shall bill the fee to the
40 local exchange subscribers on a service-identifier basis, up to
41 a maximum of 25 access lines per account bill rendered.

42 2. Except in the case of prepaid wireless service, each
43 wireless provider shall bill the fee to a subscriber on a per-
44 service-identifier basis for service identifiers whose primary
45 place of use is within this state. Before July 1, 2011 ~~2009~~, the
46 fee shall not be assessed on or collected from a provider with
47 respect to an end user's service if that end user's service is a
48 prepaid calling arrangement that is subject to s. 212.05(1)(e).

49 a. The board shall conduct a study to determine whether it
50 is feasible to collect E911 fees from the sale of prepaid
51 wireless service. If, based on the findings of the study, the
52 board determines that a fee should not be collected from the
53 sale of prepaid wireless service, it shall report its findings
54 and recommendation to the Governor, the President of the Senate,
55 and the Speaker of the House of Representatives by December 31,

56 2008. If the board determines that a fee should be collected
57 from the sale of prepaid wireless service, the board shall
58 collect the fee beginning July 1, 2011 ~~2009~~.

59 b. For purposes of this section, the term:

60 (I) "Prepaid wireless service" means the right to access
61 telecommunications services that must be paid for in advance and
62 is sold in predetermined units or dollars enabling the
63 originator to make calls such that the number of units or
64 dollars declines with use in a known amount.

65 (II) "Prepaid wireless service providers" includes those
66 persons who sell prepaid wireless service regardless of its
67 form, either as a retailer or reseller.

68 c. The study must include an evaluation of methods by
69 which E911 fees may be collected from end users and purchasers
70 of prepaid wireless service on an equitable, efficient,
71 competitively neutral, and nondiscriminatory basis and must
72 consider whether the collection of fees on prepaid wireless
73 service would constitute an efficient use of public funds given
74 the technological and practical considerations of collecting the
75 fee based on the varying methodologies prepaid wireless service
76 providers and their agents use in marketing prepaid wireless
77 service.

78 d. The study must include a review and evaluation of the
79 collection of E911 fees on prepaid wireless service at the point
80 of sale within the state. This evaluation must be consistent
81 with the collection principles of end user charges such as those
82 in s. 212.05(1)(e).

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83 e. No later than 90 days after this section becomes law,
84 the board shall require all prepaid wireless service providers,
85 including resellers, to provide the board with information that
86 the board determines is necessary to discharge its duties under
87 this section, including information necessary for its
88 recommendation, such as total retail and reseller prepaid
89 wireless service sales.

90 f. All subscriber information provided by a prepaid
91 wireless service provider in response to a request from the
92 board while conducting this study is subject to s. 365.174.

93 g. The study shall be conducted by an entity competent and
94 knowledgeable in matters of state taxation policy if the board
95 does not possess that expertise. The study must be paid from the
96 moneys distributed to the board for administrative purposes
97 under s. 365.173(2)(f) but may not exceed \$250,000.

98 3. All voice communications services providers not
99 addressed under subparagraphs 1. and 2. shall bill the fee on a
100 per-service-identifier basis for service identifiers whose
101 primary place of use is within the state up to a maximum of 25
102 service identifiers for each account bill rendered.

103
104 The provider may list the fee as a separate entry on each bill,
105 in which case the fee must be identified as a fee for E911
106 services. A provider shall remit the fee to the board only if
107 the fee is paid by the subscriber. If a provider receives a
108 partial payment for a monthly bill from a subscriber, the amount
109 received shall first be applied to the payment due the provider
110 for providing voice communications service.

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111 Section 3. The amendment to s. 202.29, Florida Statutes,
112 made by this act shall operate retroactively to July 1, 2000;
113 however, the retroactive operation of such amendment is remedial
114 in nature, does not create a right to a refund, and does not
115 require a refund by any governmental entity of any tax, penalty,
116 or interest remitted to the Department of Revenue before July 1,
117 2009.

118 Section 4. This act shall take effect July 1, 2009.