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LEGISLATIVE ACTION

Senate

House

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04/30/2010 04:06 PM

The Conference Committee on CS/SB 2024, 1st Eng. recommended the following:

1 **Senate Conference Committee Amendment (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

6 Section 1. Paragraph (a) 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



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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:

17 (a) Except as otherwise provided in this subsection, at a
18 rate of 6.65 ~~6.8~~ percent applied to the sales price of the
19 communications service which:

- 20 1. Originates and terminates in this state, or
21 2. Originates or terminates in this state and is charged to
22 a service address in this state,

23
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
28 paragraph. If no tax is imposed by this paragraph by reason of
29 s. 202.125(1), the tax imposed by chapter 203 shall nevertheless
30 be collected and remitted in the manner and at the time
31 prescribed for tax collections and remittances under this
32 chapter.

33 Section 2. Subsection (1) of section 202.125, Florida
34 Statutes, is amended to read:

35 202.125 Sales of communications services; specified
36 exemptions.—

37 (1) The separately stated sales price of communications
38 services sold to residential households is exempt from the tax
39 imposed by s. 202.12 and s. 203.01(1)(b)3. This exemption shall
40 not apply to any residence that constitutes all or part of a
41 public lodging establishment as defined in chapter 509, any



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42 mobile communications service, any cable service, or any direct-
43 to-home satellite service.

44 Section 3. Paragraph (b) of subsection (1) of section
45 203.01, Florida Statutes, is amended to read:

46 203.01 Tax on gross receipts for utility and communications
47 services.—

48 (1)

49 (b)1. The rate applied to utility services shall be 2.5
50 percent.

51 2. The rate applied to communications services shall be
52 2.37 percent.

53 3. There shall be an additional rate of 0.15 percent
54 applied to communication services subject to the tax levied
55 pursuant to s. 202.12(1)(a), (c), and (d). The exemption
56 provided in s. 202.125(1) applies to the tax levied pursuant to
57 this subparagraph.

58 Section 4. Subsection (3) of section 215.61, Florida
59 Statutes, is amended to read:

60 215.61 State system of public education capital outlay
61 bonds.—

62 (3) No bonds authorized by s. 9(a)(2), Art. XII of the
63 State Constitution shall be issued in an amount exceeding 90
64 percent of the amount which the State Board of Education
65 determines can be serviced by the revenues derived from the
66 gross receipts tax levied and collected pursuant to chapter 203.
67 In determining the amount which can be serviced by the gross
68 receipts tax, the State Board of Education shall use ~~utilize~~ the
69 average annual amount of revenue collected for the tax periods
70 during the 24 months immediately preceding the most recent



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71 collection date before ~~prior to~~ the date of issuance of any such
72 bonds, adjusted to reflect revenues that would have been
73 collected had legislation enacted into law before the date of
74 determination been in effect during the 24-month period. Such
75 adjustment shall be based on the assumption that the provisions
76 of the enacted legislation had become effective 24 months before
77 the dates contemplated in the legislation. For purpose of the
78 approval required by s. 215.73, official estimates of future
79 collections furnished by the State Board of Education prior to
80 the estimated date of issuance shall be used to determine fiscal
81 sufficiency. ~~However, 100 percent of the amount required to~~
82 ~~provide for the debt service for the current fiscal year of the~~
83 ~~bonds issued prior to July 1, 1975, under the provisions of s.~~
84 ~~9(a)(2), Art. XII of the State Constitution shall be deducted in~~
85 ~~making the determination.~~

86 Section 5. In complying with sections 1 through 3 of this
87 act, the dealer of communication services may collect a combined
88 rate of 6.8 percent comprised of 6.65 percent and 0.15 percent
89 required by ss. 202.12(1)(a) and 203.01(1)(b)3., Florida
90 Statutes, respectively, as long as the provider properly
91 reflects the tax collected with respect to the two provisions as
92 required in the return to the Department of Revenue.

93 Section 6. The Department of Revenue may, and all
94 conditions are deemed met to, adopt emergency rules pursuant to
95 ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of
96 promulgating such forms and instructions as are required to
97 effectuate this act.

98 Section 7. This act shall take effect upon becoming a law,
99 except that sections 1 through 5 of this act apply to taxable



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100 transactions included on bills for services dated on or after
101 August 1, 2010.

102

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

104 And the title is amended as follows:

105 Delete everything before the enacting clause
106 and insert:

107 A bill to be entitled
108 An act relating to the tax on communications and
109 utility services; amending s. 202.12, F.S.; decreasing
110 the rate at which the sales price of certain
111 communications services are taxed; amending s.
112 202.125, F.S., relating to exemptions from the tax;
113 inserting a cross-reference to conform to changes made
114 by the act; amending s. 203.01, F.S.; imposing an
115 additional tax on certain communications services at a
116 specified rate; providing for an exemption to apply to
117 such tax; requiring that the tax on communications
118 services be included on bills dated on or after a
119 specified date; amending s. 215.61, F.S.; requiring
120 that the State Board of Education make specified
121 adjustments to the figures used by the board in
122 determining the amount of bond debt that can be
123 serviced by revenues derived from the gross receipts
124 tax on utility services; requiring that such
125 adjustment be based on a specified assumption;
126 deleting a provision requiring the deduction of
127 amounts used for debt service when determining fiscal
128 sufficiency; authorizing a dealer of communications



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129 services to state the combined rate of certain taxes
130 on a bill for a taxable communications services under
131 certain circumstances; authorizing the Department of
132 Revenue to adopt emergency rules to promulgate forms
133 and instructions; providing for the act to apply to
134 bills for communications services dated on or after a
135 certain date; providing an effective date.