

By the Policy and Steering Committee on Ways and Means; and
Senator Alexander

576-03791-10

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1 A bill to be entitled
2 An act relating to the tax on communications and
3 utility services; amending s. 202.12, F.S.; decreasing
4 the rate at which the sales price of certain
5 communications services are taxed; amending s.
6 202.125, F.S., relating to exemptions from the tax;
7 inserting a cross-reference to conform to changes made
8 by the act; amending s. 203.01, F.S.; imposing an
9 additional tax on certain communications services at a
10 specified rate; providing for an exemption to apply to
11 such tax; requiring that the tax on communications
12 services be included on bills dated on or after a
13 specified date; amending s. 215.61, F.S.; requiring
14 that the State Board of Education make specified
15 adjustments to the figures used by the board in
16 determining the amount of bond debt that can be
17 serviced by revenues derived from the gross receipts
18 tax on utility services; requiring that such
19 adjustment be based on a specified assumption;
20 deleting a provision requiring the deduction of
21 amounts used for debt service when determining fiscal
22 sufficiency; providing an effective date.

23
24 Be It Enacted by the Legislature of the State of Florida:

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26 Section 1. Paragraph (a) of subsection (1) of section
27 202.12, Florida Statutes, is amended to read:

28 202.12 Sales of communications services.—The Legislature
29 finds that every person who engages in the business of selling

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30 communications services at retail in this state is exercising a
31 taxable privilege. It is the intent of the Legislature that the
32 tax imposed by chapter 203 be administered as provided in this
33 chapter.

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

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

- 40 1. Originates and terminates in this state, or
- 41 2. Originates or terminates in this state and is charged to
42 a service address in this state,

43
44 when sold at retail, computed on each taxable sale for the
45 purpose of remitting the tax due. The gross receipts tax imposed
46 by chapter 203 shall be collected on the same taxable
47 transactions and remitted with the tax imposed by this
48 paragraph. If no tax is imposed by this paragraph by reason of
49 s. 202.125(1), the tax imposed by chapter 203 shall nevertheless
50 be collected and remitted in the manner and at the time
51 prescribed for tax collections and remittances under this
52 chapter.

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

55 202.125 Sales of communications services; specified
56 exemptions.—

57 (1) The separately stated sales price of communications
58 services sold to residential households is exempt from the tax

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59 imposed by s. 202.12 and s. 203.01(1)(b)3. This exemption shall
60 not apply to any residence that constitutes all or part of a
61 public lodging establishment as defined in chapter 509, any
62 mobile communications service, any cable service, or any direct-
63 to-home satellite service.

64 Section 3. Paragraph (b) of subsection (1) of section
65 203.01, Florida Statutes, is amended to read:

66 203.01 Tax on gross receipts for utility and communications
67 services.—

68 (1)

69 (b)1. The rate applied to utility services shall be 2.5
70 percent.

71 2. The rate applied to communications services shall be
72 2.37 percent.

73 3. There shall be an additional rate of 0.15 percent
74 applied to communication services subject to the tax levied
75 pursuant to s. 202.12(1)(a), (c), and (d). The exemption
76 provided in s. 202.125(1) applies to the any tax levied pursuant
77 to this subparagraph.

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

80 215.61 State system of public education capital outlay
81 bonds.—

82 (3) No bonds authorized by s. 9(a)(2), Art. XII of the
83 State Constitution shall be issued in an amount exceeding 90
84 percent of the amount which the State Board of Education
85 determines can be serviced by the revenues derived from the
86 gross receipts tax levied and collected pursuant to chapter 203.
87 In determining the amount which can be serviced by the gross

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88 receipts tax, the State Board of Education shall use ~~utilize~~ the
89 average annual amount of revenue collected for the tax periods
90 during the 24 months immediately preceding the most recent
91 collection date before ~~prior to~~ the date of issuance of any such
92 bonds, adjusted to reflect revenues that would have been
93 collected had legislation enacted into law before the date of
94 determination been in effect during the 24-month period. Such
95 adjustment shall be based on the assumption that the provisions
96 of the enacted legislation had become effective 24 months before
97 the dates contemplated in the legislation. For purpose of the
98 approval required by s. 215.73, official estimates of future
99 collections furnished by the State Board of Education prior to
100 the estimated date of issuance shall be used to determine fiscal
101 sufficiency. ~~However, 100 percent of the amount required to~~
102 ~~provide for the debt service for the current fiscal year of the~~
103 ~~bonds issued prior to July 1, 1975, under the provisions of s.~~
104 ~~9(a)(2), Art. XII of the State Constitution shall be deducted in~~
105 ~~making the determination.~~

106 Section 5. This act shall take effect July 1, 2010, and
107 sections 1 through 3 of this act apply to taxable services
108 included on bills that are dated on or after that date.