

20102024e2

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; authorizing a dealer of communications
23 services to state the combined rate of certain taxes
24 on a bill for a taxable communications services under
25 certain circumstances; authorizing the Department of
26 Revenue to adopt emergency rules to promulgate forms
27 and instructions; providing for the act to apply to
28 bills for communications services dated on or after a
29 certain date; providing an effective date.

20102024e2

30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58

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

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

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

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

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

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

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

20102024e2

59 chapter.

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

62 202.125 Sales of communications services; specified
63 exemptions.—

64 (1) The separately stated sales price of communications
65 services sold to residential households is exempt from the tax
66 imposed by s. 202.12 and s. 203.01(1)(b)3. This exemption shall
67 not apply to any residence that constitutes all or part of a
68 public lodging establishment as defined in chapter 509, any
69 mobile communications service, any cable service, or any direct-
70 to-home satellite service.

71 Section 3. Paragraph (b) of subsection (1) of section
72 203.01, Florida Statutes, is amended to read:

73 203.01 Tax on gross receipts for utility and communications
74 services.—

75 (1)

76 (b)1. The rate applied to utility services shall be 2.5
77 percent.

78 2. The rate applied to communications services shall be
79 2.37 percent.

80 3. There shall be an additional rate of 0.15 percent
81 applied to communication services subject to the tax levied
82 pursuant to s. 202.12(1)(a), (c), and (d). The exemption
83 provided in s. 202.125(1) applies to the tax levied pursuant to
84 this subparagraph.

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

87 215.61 State system of public education capital outlay

20102024e2

88 bonds.—

89 (3) No bonds authorized by s. 9(a)(2), Art. XII of the
90 State Constitution shall be issued in an amount exceeding 90
91 percent of the amount which the State Board of Education
92 determines can be serviced by the revenues derived from the
93 gross receipts tax levied and collected pursuant to chapter 203.
94 In determining the amount which can be serviced by the gross
95 receipts tax, the State Board of Education shall use ~~utilize~~ the
96 average annual amount of revenue collected for the tax periods
97 during the 24 months immediately preceding the most recent
98 collection date before ~~prior to~~ the date of issuance of any such
99 bonds, adjusted to reflect revenues that would have been
100 collected had legislation enacted into law before the date of
101 determination been in effect during the 24-month period. Such
102 adjustment shall be based on the assumption that the provisions
103 of the enacted legislation had become effective 24 months before
104 the dates contemplated in the legislation. For purpose of the
105 approval required by s. 215.73, official estimates of future
106 collections furnished by the State Board of Education prior to
107 the estimated date of issuance shall be used to determine fiscal
108 sufficiency. ~~However, 100 percent of the amount required to~~
109 ~~provide for the debt service for the current fiscal year of the~~
110 ~~bonds issued prior to July 1, 1975, under the provisions of s.~~
111 ~~9(a)(2), Art. XII of the State Constitution shall be deducted in~~
112 ~~making the determination.~~

113 Section 5. In complying with sections 1 through 3 of this
114 act, the dealer of communication services may collect a combined
115 rate of 6.8 percent comprised of 6.65 percent and 0.15 percent
116 required by ss. 202.12(1)(a) and 203.01(1)(b)3., Florida

20102024e2

117 Statutes, respectively, as long as the provider properly
118 reflects the tax collected with respect to the two provisions as
119 required in the return to the Department of Revenue.

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

125 Section 7. This act shall take effect upon becoming a law,
126 except that sections 1 through 5 of this act apply to taxable
127 transactions included on bills for services dated on or after
128 August 1, 2010.