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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.

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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

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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

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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

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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.