

1 A bill to be entitled
 2 An act relating to communications services taxes; amending
 3 s. 202.29, F.S.; authorizing dealers to report a credit
 4 for 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 the
 7 amount of bad debt attributable to the state or local
 8 jurisdiction; providing for retroactive operation;
 9 specifying that the act is remedial in nature and not a
 10 basis for certain refunds of tax; providing an effective
 11 date.

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

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

17 202.29 Bad debts.--

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

23 (b) For purposes of determining the amount of bad debt
 24 that is attributable to the state or to a local jurisdiction, a
 25 dealer may employ a proportionate allocation method based on
 26 current gross taxes due or another reasonable allocation method
 27 approved by the department.

28 Section 2. This act shall operate retroactively to July 1,

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29 2000; however, the retroactive operation of this act is remedial
30 in nature, does not create a right to a refund, and does not
31 require a refund by any governmental entity of any tax, penalty,
32 or interest remitted to the Department of Revenue before July 1,
33 2010.

34 Section 3. This act shall take effect July 1, 2010.