



200464

LEGISLATIVE ACTION

Senate	.	House
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The Committee on Budget Subcommittee on Finance and Tax
(Bogdanoff) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Subsection (3) of section 202.16, Florida
Statutes, is amended to read:

202.16 Payment.—The taxes imposed or administered under
this chapter and chapter 203 shall be collected from all dealers
of taxable communications services on the sale at retail in this
state of communications services taxable under this chapter and
chapter 203. The full amount of the taxes on a credit sale,
installment sale, or sale made on any kind of deferred payment



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13 plan is due at the moment of the transaction in the same manner
14 as a cash sale.

15 (3)(a) A dealer must compute the tax due on the sale of
16 communications services imposed pursuant to this chapter and
17 chapter 203 based on a rounding algorithm that meets the
18 following criteria:

19 1. The computation of the tax must be carried to the third
20 decimal place.

21 2. The tax must be rounded to a whole cent using a method
22 that rounds up to the next cent whenever the third decimal place
23 is greater than four.

24 (b) The rounding algorithm must be applied to the local
25 communications services tax imposed pursuant to this chapter
26 separately from its application to the communications services
27 taxes imposed pursuant to s. 202.12 and the gross receipts taxes
28 imposed pursuant to s. 203.01.

29 (c) A dealer may apply the rounding algorithm to the taxes
30 imposed pursuant to ss. 202.12 and 203.01 in one of the
31 following ways:

32 1. Apply the rounding algorithm to the combined taxes
33 imposed pursuant to ss. 202.12 and 203.01.

34 2. Apply the rounding algorithm to the communications
35 services taxes imposed pursuant to s. 202.12(1) and apply the
36 rounding algorithm separately to the combined gross receipts
37 taxes imposed pursuant to s. 203.01(1)(b)2. and 3.

38 3. Apply the rounding algorithm to the combined taxes
39 imposed pursuant to ss. 202.12(1) and 203.01(1)(b)3., as allowed
40 by ss. 202.12001 and 203.001, and apply the rounding algorithm
41 separately to the gross receipts tax imposed pursuant to s.



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42 203.01(1)(b)2.

43 (d) Under paragraph (b) or paragraph (c), a dealer may
44 apply the rounding algorithm to the aggregate tax amount that is
45 computed on all taxable items on an invoice or to each tax
46 amount that is computed on one or more, but less than all,
47 taxable items on an invoice. The aggregate tax amount for all
48 items on the invoice must equal at least the result that would
49 have been obtained if the rounding algorithm had been applied to
50 the aggregate tax amount computed on all taxable items on the
51 invoice. A dealer may satisfy this requirement by setting a
52 minimum tax amount of not less than 1 cent with respect to each
53 item, or group of items, to which the rounding algorithm is
54 applied.

55 (e) The department may not require a dealer to collect the
56 tax based on a bracket system. Notwithstanding the rate of tax
57 on the sale of communications services imposed pursuant to this
58 chapter and chapter 203, the department shall make available in
59 an electronic format or otherwise the tax amounts and brackets
60 applicable to each taxable sale such that the tax collected
61 results in a tax rate no less than the tax rate imposed pursuant
62 to this chapter and chapter 203.

63 Section 2. Subsection (2) of section 202.19, Florida
64 Statutes, is amended, and subsection (12) is added to that
65 section, to read:

66 202.19 Authorization to impose local communications
67 services tax.—

68 (2) (a) ~~Charter~~ Counties and municipalities may levy the tax
69 authorized by subsection (1) at a rate ~~of~~ up to the rate
70 limitation ~~5.1 percent for municipalities and charter counties~~



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71 ~~that have not chosen to levy permit fees, and at a rate of up to~~
72 ~~4.98 percent for municipalities and charter counties that have~~
73 ~~chosen to levy permit fees.~~

74 ~~(b) Noncharter counties may levy the tax authorized by~~
75 ~~subsection (1) at a rate of up to 1.6 percent.~~

76 ~~(b)(c)~~ The maximum rate ~~rates~~ authorized by paragraph
77 ~~paragraphs~~ (a) includes and (b) ~~do not include~~ the add-ons of up
78 to 0.12 percent for municipalities and charter counties or of up
79 to 0.24 percent for noncharter counties authorized pursuant to
80 s. 337.401, and supersedes ~~nor do they supersede~~ conversion or
81 emergency rates authorized by s. 202.20 which are in excess of
82 these maximum rates.

83 (12) For purposes of this section, the rate limitation
84 shall be the lesser of:

85 (a) The rate of the tax levied under subsection (2) as of
86 April 1, 2011; or

87 (b) Five percent.

88 Section 3. The provisions of section 1 of this act are
89 intended to be remedial in nature, apply retroactively, and do
90 not provide a basis for an assessment of any tax not paid or
91 create a right to a refund or credit of any tax paid under s.
92 202.16, Florida Statutes, before October 1, 2011.

93 Section 4. Except as otherwise provided in section 3 of
94 this act, this act shall take effect October 1, 2011.

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

97 And the title is amended as follows:

98 Delete everything before the enacting clause
99 and insert:



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100 A bill to be entitled
101 An act relating to communications services tax;
102 amending s. 202.16, F.S.; requiring that a dealer
103 compute the communications services tax based on a
104 rounding algorithm; providing criteria; providing for
105 application of the tax; providing options to the
106 dealer for applying the rounding algorithm; providing
107 that a dealer may apply the rounding algorithm to the
108 aggregate tax amount under certain conditions;
109 providing that a dealer is not required to collect the
110 tax based on a bracket system; removing the provision
111 requiring the Department of Revenue to make available
112 tax amounts and applicable brackets; amending s.
113 202.19, F.S.; allowing counties and municipalities to
114 levy a discretionary communications tax at a rate up
115 to the rate limitation; removing a maximum specified
116 percentage; removing the criteria for maximum rates
117 under certain conditions; providing a formula to
118 calculate the rate limitation; providing that certain
119 provisions of the act are remedial in nature and apply
120 retroactively; providing that the act does not provide
121 a basis for assessment of any tax not paid or create a
122 right to certain refunds or credits; providing an
123 effective date.