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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 ss. 203.01(1)(b)2. and 203.01(1)(b)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. This act is intended to be remedial in nature  
64 and applies retroactively. This act does not provide a basis for  
65 an assessment of any tax not paid or create a right to a refund  
66 or credit of any tax paid under s. 202.16, Florida Statutes,  
67 before July 1, 2011.

68 Section 3. This act shall take effect July 1, 2011.

69  
70 ===== T I T L E A M E N D M E N T =====



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71 And the title is amended as follows:

72 Delete everything before the enacting clause  
73 and insert:

74 A bill to be entitled

75 An act relating to communications services tax;  
76 amending s. 202.16, F.S.; requiring that a dealer  
77 compute the communications services tax based on a  
78 rounding algorithm; providing criteria; providing for  
79 application of the tax; providing options to the  
80 dealer for applying the rounding algorithm; providing  
81 that a dealer may apply the rounding algorithm to the  
82 aggregate tax amount under certain conditions;  
83 providing that a dealer is not required to collect the  
84 tax based on a bracket system; removing the provision  
85 requiring the Department of Revenue to make available  
86 tax amounts and applicable brackets; providing that  
87 the provisions of the act are remedial in nature and  
88 apply retroactively; providing that the act does not  
89 provide a basis for assessment of any tax not paid or  
90 create a right to certain refunds or credits;  
91 providing an effective date.