



485338

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/21/2011	.	
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The Committee on Communications, Energy, and Public Utilities (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 a 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 tax computation must be carried to the third decimal
20 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) A dealer may elect to compute the tax due on a sale of
25 communications services on an item or an invoice basis.

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

31 (d) A dealer may elect to apply the rounding algorithm to
32 the communications services taxes imposed pursuant to ss. 202.12
33 and 203.01 in one of the following manners:

34 1. Apply the rounding algorithm to the combined
35 communications services tax imposed pursuant to ss. 202.12 and
36 203.01.

37 2. Apply the rounding algorithm separately to the
38 communications services tax imposed pursuant to s. 202.12(1)(a)
39 and gross receipt tax imposed pursuant to ss. 203.01(1)(b)2. and
40 3.

41 3. Apply the rounding algorithm to the combined taxes



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42 imposed pursuant to ss. 202.12(1)(a) and 203.01(1)(b)3., as
43 allowed by s. 203.001, and apply the rounding algorithm
44 separately to the gross receipts tax pursuant to s.
45 203.01(1)(b)2.

46 (e) A dealer is not required to collect the tax based on a
47 bracket system. Notwithstanding the rate of tax on the sale of
48 communications services imposed pursuant to this chapter and
49 chapter 203, the department shall make available in an
50 electronic format or otherwise the tax amounts and brackets
51 applicable to each taxable sale such that the tax collected
52 results in a tax rate no less than the tax rate imposed pursuant
53 to this chapter and chapter 203.

54 Section 2. This act is intended to be remedial in nature
55 and applies retroactively. This act does not provide a basis for
56 an assessment of any tax not paid or create a right to a refund
57 or credit of any tax paid under s. 202.16, Florida Statutes,
58 before July 1, 2011.

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

60
61 ===== T I T L E A M E N D M E N T =====

62 And the title is amended as follows:

63 Delete everything before the enacting clause
64 and insert:

65 A bill to be entitled
66 An act relating to communications services tax;
67 amending s. 202.16, F.S.; requiring that a dealer
68 compute the communications services tax based on a
69 rounding algorithm; providing criteria; providing for
70 application of the tax; providing options to the



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71 dealer for applying the rounding algorithm; providing
72 that a dealer is not required to collect the tax based
73 on a bracket system; removing the provision requiring
74 the Department of Revenue to make available tax
75 amounts and applicable brackets; providing that the
76 provisions of the act are remedial in nature and apply
77 retroactively; providing that the act does not provide
78 a basis for assessment of any tax not paid or create a
79 right to certain refunds or credits; providing an
80 effective date.