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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
02/24/2012	.	
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The Committee on Budget Subcommittee on Finance and Tax
(Margolis) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Subsection (1) of section 202.105, Florida
Statutes, is amended to read:

202.105 Legislative findings and intent.—

(1) It is declared to be a specific legislative finding
that the creation of this chapter fulfills important state
interests by reforming the tax laws to provide a fair,
efficient, and uniform method for taxing communications services
sold in this state. This chapter is essential to the continued
economic vitality of this increasingly important industry



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13 because it restructures state and local taxes and fees to
14 account for the impact of federal legislation, industry
15 deregulation, and the multitude of convergence of service
16 offerings that is now taking place among providers offering
17 functionally equivalent communications services in today's
18 marketplace. This chapter promotes the increased competition
19 that accompanies deregulation by embracing a competitively
20 neutral tax policy that will free consumers to choose a provider
21 based on tax-neutral considerations. This chapter further spurs
22 new competition by simplifying an extremely complicated state
23 and local tax and fee system. Simplification will lower the cost
24 of collecting taxes and fees, increase service availability, and
25 place downward pressure on price. Newfound administrative
26 efficiency is demonstrated by a reduction in the number of
27 returns that a provider must file each month. By restructuring
28 separate taxes and fees into a revenue-neutral communications
29 services tax centrally administered by the department, this
30 chapter will ensure that the growth of the industry is
31 unimpaired by excessive governmental regulation. The tax imposed
32 pursuant to this chapter is a replacement for taxes and fees
33 previously imposed and is not a new tax. The taxes imposed and
34 administered pursuant to this chapter are of general application
35 and are imposed in a uniform, consistent, and nondiscriminatory
36 manner.

37 Section 2. Section 202.11, Florida Statutes, is amended to
38 read:

39 202.11 Definitions.—As used in this chapter, the term:

40 (1) ~~“Cable service” means the transmission of video, audio,~~
41 ~~or other programming service to purchasers, and the purchaser~~



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42 ~~interaction, if any, required for the selection or use of any~~
43 ~~such programming service, regardless of whether the programming~~
44 ~~is transmitted over facilities owned or operated by the cable~~
45 ~~service provider or over facilities owned or operated by one or~~
46 ~~more other dealers of communications services. The term includes~~
47 ~~point-to-point and point-to-multipoint distribution services by~~
48 ~~which programming is transmitted or broadcast by microwave or~~
49 ~~other equipment directly to the purchaser's premises, but does~~
50 ~~not include direct-to-home satellite service. The term includes~~
51 ~~basic, extended, premium, pay per view, digital, and music~~
52 ~~services.~~

53 (1)~~(2)~~ "Communications services" means the transmission,
54 conveyance, or routing of voice, data, audio, video, or any
55 other information or signals, including video ~~cable~~ services, to
56 a point, or between or among points, by or through any
57 electronic, radio, satellite, cable, optical, microwave, or
58 other medium or method now in existence or hereafter devised,
59 regardless of the protocol used for such transmission or
60 conveyance. The term includes such transmission, conveyance, or
61 routing in which computer processing applications are used to
62 act on the form, code, or protocol of the content for purposes
63 of transmission, conveyance, or routing without regard to
64 whether such service is referred to as voice-over-Internet-
65 protocol services or is classified by the Federal Communications
66 Commission as enhanced or value-added. The term does not
67 include:

68 (a) Information services.

69 (b) Installation or maintenance of wiring or equipment on a
70 customer's premises.



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- 71 (c) The sale or rental of tangible personal property.
- 72 (d) The sale of advertising, including, but not limited to,
73 directory advertising.
- 74 (e) Bad check charges.
- 75 (f) Late payment charges.
- 76 (g) Billing and collection services.
- 77 (h) Internet access service, electronic mail service,
78 electronic bulletin board service, or similar online computer
79 services.
- 80 (2)~~(3)~~ "Dealer" means a person registered with the
81 department as a provider of communications services in this
82 state.
- 83 (3)~~(4)~~ "Department" means the Department of Revenue.
- 84 (4)~~(5)~~ "Direct-to-home satellite service" has the meaning
85 ascribed in the Communications Act of 1934, 47 U.S.C. s. 303(v).
- 86 (5)~~(6)~~ "Information service" means the offering of a
87 capability for generating, acquiring, storing, transforming,
88 processing, retrieving, using, or making available information
89 via communications services, including, but not limited to,
90 electronic publishing, web-hosting service, and end-user 900
91 number service. The term does not include ~~any video, audio, or~~
92 ~~other programming service that uses point-to-multipoint~~
93 ~~distribution by which programming is delivered, transmitted, or~~
94 ~~broadcast by any means, including any interaction that may be~~
95 ~~necessary for selecting and using the service, regardless of~~
96 ~~whether the programming is delivered, transmitted, or broadcast~~
97 ~~over facilities owned or operated by the seller or another, or~~
98 ~~whether denominated as cable service or as basic, extended,~~
99 ~~premium, pay-per-view, digital, music, or two-way cable service.~~



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100 (6) "Internet access service" has the same meaning as
101 ascribed to the term "Internet access" by s. 1105(5) of the
102 Internet Tax Freedom Act, 47 U.S.C. s. 151 note, as amended by
103 Pub. L. No. 110-108.

104 (7) "Mobile communications service" means ~~commercial~~ mobile
105 ~~radio~~ service, as defined in 47 C.F.R. s. 20.3 as in effect on
106 June 1, 1999. The term does not include air-ground
107 radiotelephone service as defined in 47 C.F.R. s. 22.99 as in
108 effect on June 1, 1999.

109 (8) "Person" has the meaning ascribed in s. 212.02.

110 (9) "Prepaid calling arrangement" means the separately
111 stated retail sale by advance payment of communications services
112 that consist exclusively of telephone calls originated by using
113 an access number, authorization code, or other means that may be
114 manually, electronically, or otherwise entered, and that are
115 sold in predetermined units or dollars of which the number
116 declines with use in a known amount.

117 (10) "Purchaser" means the person paying for or obligated
118 to pay for communications services.

119 (11) "Retail sale" means the sale of communications
120 services for any purpose other than for resale or for use as a
121 component part of or for integration into communications
122 services to be resold in the ordinary course of business.
123 However, any sale for resale must comply with s. 202.16(2) and
124 the rules adopted thereunder.

125 (12) "Sale" means the provision of communications services
126 for a consideration.

127 (13) "Sales price" means the total amount charged in money
128 or other consideration by a dealer for the sale of the right or



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129 privilege of using communications services in this state,
130 including any property or other service, not described in
131 paragraph (a), which is services that are part of the sale and
132 for which the charge is not separately itemized on a customer's
133 bill or separately allocated under subparagraph (b)8. The sales
134 price of communications services may ~~shall~~ not be reduced by any
135 separately identified components of the charge which ~~that~~
136 constitute expenses of the dealer, including, but not limited
137 to, sales taxes on goods or services purchased by the dealer,
138 property taxes, taxes measured by net income, and universal-
139 service fund fees.

140 (a) The sales price of communications services includes
141 ~~shall include~~, whether or not separately stated, charges for any
142 of the following:

- 143 1. The connection, movement, change, or termination of
144 communications services.
- 145 2. The detailed billing of communications services.
- 146 3. The sale of directory listings in connection with a
147 communications service.
- 148 4. Central office and custom calling features.
- 149 5. Voice mail and other messaging service.
- 150 6. Directory assistance.
- 151 7. The service of sending or receiving a document commonly
152 referred to as a facsimile or "fax," except when performed
153 during the course of providing professional or advertising
154 services.

155 (b) The sales price of communications services does not
156 include charges for any of the following:

- 157 1. An ~~Any~~ excise tax, sales tax, or similar tax levied by



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158 the United States or any state or local government on the
159 purchase, sale, use, or consumption of any communications
160 service, including, but not limited to, a ~~any~~ tax imposed under
161 this chapter or chapter 203 which is permitted or required to be
162 added to the sales price of such service, if the tax is stated
163 separately.

164 2. A ~~Any~~ fee or assessment levied by the United States or
165 any state or local government, including, but not limited to,
166 regulatory fees and emergency telephone surcharges, which must
167 ~~is required to~~ be added to the price of the ~~such~~ service if the
168 fee or assessment is separately stated.

169 3. Communications services paid for by inserting coins into
170 coin-operated communications devices available to the public.

171 4. The sale or recharge of a prepaid calling arrangement.

172 5. The provision of air-to-ground communications services,
173 defined as a radio service provided to a purchaser ~~purchasers~~
174 while on board an aircraft.

175 6. A dealer's internal use of communications services in
176 connection with its business of providing communications
177 services.

178 7. Charges for property or other services that are not part
179 of the sale of communications services, if such charges are
180 stated separately from the charges for communications services.

181 8. ~~To the extent required by federal law,~~ Charges for goods
182 and services that are exempt from tax under this chapter,
183 including Internet access services but excluding any item
184 described in paragraph (a), that ~~which~~ are not separately
185 itemized on a customer's bill, but that ~~which~~ can be reasonably
186 identified from the selling dealer's books and records kept in



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187 the regular course of business. The dealer may support the
188 allocation of charges with books and records kept in the regular
189 course of business covering the dealer's entire service area,
190 including territories outside this state.

191 (14) "Service address" means:

192 (a) Except as otherwise provided in this section:

193 1. The location of the communications equipment from which
194 communications services originate or at which communications
195 services are received by the customer;

196 2. In the case of a communications service paid through a
197 credit or payment mechanism that does not relate to a service
198 address, such as a bank, travel, debit, or credit card, and in
199 the case of third-number and calling-card calls, the term
200 "service address" means the address of the central office, as
201 determined by the area code and the first three digits of the
202 seven-digit originating telephone number; or

203 3. If the location of the equipment described in
204 subparagraph 1. is not known and subparagraph 2. is
205 inapplicable, the term "service address" means the location of
206 the customer's primary use of the communications service. For
207 purposes of this subparagraph, the location of the customer's
208 primary use of a communications service is the residential
209 street address or the business street address of the customer.

210 (b) In the case of video ~~cable~~ services and direct-to-home
211 satellite services, the location where the customer receives the
212 services in this state.

213 (c) In the case of mobile communications services, the
214 customer's place of primary use.

215 (15) "Unbundled network element" means a network element,



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216 as defined in 47 U.S.C. s. 153(29), to which access is provided
217 on an unbundled basis pursuant to 47 U.S.C. s. 251(c)(3).

218 (16) "Private communications service" means a
219 communications service that entitles the subscriber or user to
220 exclusive or priority use of a communications channel or group
221 of channels between or among channel termination points,
222 regardless of the manner in which such channel or channels are
223 connected, and includes switching capacity, extension lines,
224 stations, and any other associated services that ~~which~~ are
225 provided in connection with the use of such channel or channels.

226 (17) (a) "Customer" means:

227 1. The person or entity that contracts with the home
228 service provider for mobile communications services; or

229 2. If the end user of mobile communications services is not
230 the contracting party, the end user of the mobile communications
231 service. This subparagraph only applies for the purpose of
232 determining the place of primary use.

233 (b) "Customer" does not include:

234 1. A reseller of mobile communications services; or

235 2. A serving carrier under an agreement to serve the
236 customer outside the home service provider's licensed service
237 area.

238 (18) "Enhanced zip code" means a United States postal zip
239 code of 9 or more digits.

240 (19) "Home service provider" means the facilities-based
241 carrier or reseller with which the customer contracts for the
242 provision of mobile communications services.

243 (20) "Licensed service area" means the geographic area in
244 which the home service provider is authorized by law or contract



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245 to provide mobile communications service to the customer.

246 (21) "Place of primary use" means the street address
247 representative of where the customer's use of the mobile
248 communications service primarily occurs, which must be:

249 (a) The residential street address or the primary business
250 street address of the customer; and

251 (b) Within the licensed service area of the home service
252 provider.

253 (22) (a) "Reseller" means a provider who purchases
254 communications services from another communications service
255 provider and then resells, uses as a component part of, or
256 integrates the purchased services into a mobile communications
257 service.

258 (b) The term "Reseller" does not include a serving carrier
259 with which a home service provider arranges for the services to
260 its customers outside the home service provider's licensed
261 service area.

262 (23) "Serving carrier" means a facilities-based carrier
263 providing mobile communications service to a customer outside a
264 home service provider's or reseller's licensed service area.

265 (24) "Video service" means the transmission of video,
266 audio, or other programming service to a purchaser, and the
267 purchaser interaction, if any, required for the selection or use
268 of a programming service, regardless of whether the programming
269 is transmitted over facilities owned or operated by the video
270 service provider or over facilities owned or operated by another
271 dealer of communications services. The term includes point-to-
272 point and point-to-multipoint distribution services through
273 which programming is transmitted or broadcast by microwave or



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274 other equipment directly to the purchaser's premises, but does
275 not include direct-to-home satellite service. The term includes
276 basic, extended, premium, pay-per-view, digital video, two-way
277 cable, and music services ~~has the same meaning as that provided~~
278 ~~in s. 610.103.~~

279 Section 3. Subsection (1) of section 202.125, Florida
280 Statutes, is amended to read:

281 202.125 Sales of communications services; specified
282 exemptions.—

283 (1) The separately stated sales price of communications
284 services sold to residential households is exempt from the tax
285 imposed by s. 202.12 and s. 203.01(1)(b)3. This exemption does
286 not apply to any residence that constitutes all or part of a
287 transient public lodging establishment as defined in chapter
288 509, any mobile communications service, any video ~~cable~~ service,
289 or any direct-to-home satellite service.

290 Section 4. Paragraph (a) of subsection (2) of section
291 202.16, Florida Statutes, is amended to read:

292 202.16 Payment.—The taxes imposed or administered under
293 this chapter and chapter 203 shall be collected from all dealers
294 of taxable communications services on the sale at retail in this
295 state of communications services taxable under this chapter and
296 chapter 203. The full amount of the taxes on a credit sale,
297 installment sale, or sale made on any kind of deferred payment
298 plan is due at the moment of the transaction in the same manner
299 as a cash sale.

300 (2) (a) A sale of communications services that are used as a
301 component part of or integrated into a communications service or
302 prepaid calling arrangement for resale, including, but not



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303 limited to, carrier-access charges, interconnection charges paid
304 by providers of mobile communication services or other
305 communication services, charges paid by a video cable service
306 provider providers for the purchase of video programming or the
307 transmission of video or other programming by another dealer of
308 communications services, charges for the sale of unbundled
309 network elements, and any other intercompany charges for the use
310 of facilities for providing communications services for resale,
311 must be made in compliance with the rules of the department. A
312 Any person who makes a sale for resale which is not in
313 compliance with these rules is liable for any tax, penalty, and
314 interest due for failing to comply, to be calculated pursuant to
315 s. 202.28(2) (a).

316 Section 5. Paragraph (c) of subsection (3) of section
317 202.18, Florida Statutes, is amended to read:

318 202.18 Allocation and disposition of tax proceeds.—The
319 proceeds of the communications services taxes remitted under
320 this chapter shall be treated as follows:

321 (3)

322 (c)1. Except as otherwise provided in this paragraph,
323 proceeds of the taxes levied pursuant to s. 202.19, less amounts
324 deducted for costs of administration in accordance with
325 paragraph (b), shall be distributed monthly to the appropriate
326 jurisdictions. The proceeds of taxes imposed pursuant to s.
327 202.19(5) shall be distributed in the same manner as
328 discretionary surtaxes are distributed, in accordance with ss.
329 212.054 and 212.055.

330 2. The department shall make any adjustments to the
331 distributions pursuant to this section which are necessary to



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332 reflect the proper amounts due to individual jurisdictions or
333 trust funds. In the event that the department adjusts amounts
334 due to reflect a correction in the situsing of a customer, such
335 adjustment shall be limited to the amount of tax actually
336 collected from such customer by the dealer of communication
337 services.

338 3.a. ~~Notwithstanding the time period specified in s.~~
339 ~~202.22(5)~~, Adjustments in distributions which are necessary to
340 correct misallocations between jurisdictions shall be governed
341 by this subparagraph. If the department determines that
342 misallocations between jurisdictions occurred, it shall provide
343 written notice of such determination to all affected
344 jurisdictions. The notice shall include the amount of the
345 misallocations, the basis upon which the determination was made,
346 data supporting the determination, and the identity of each
347 affected jurisdiction. The notice shall also inform all affected
348 jurisdictions of their authority to enter into a written
349 agreement establishing a method of adjustment as described in
350 sub-subparagraph c.

351 b. An adjustment affecting a distribution to a jurisdiction
352 which is less than 90 percent of the average monthly
353 distribution to that jurisdiction for the 6 months immediately
354 preceding the department's determination, as reported by all
355 communications services dealers, shall be made in the month
356 immediately following the department's determination that
357 misallocations occurred.

358 c. If an adjustment affecting a distribution to a
359 jurisdiction equals or exceeds 90 percent of the average monthly
360 distribution to that jurisdiction for the 6 months immediately



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361 preceding the department's determination, as reported by all
362 communications services dealers, the affected jurisdictions may
363 enter into a written agreement establishing a method of
364 adjustment. If the agreement establishing a method of adjustment
365 provides for payments of local communications services tax
366 monthly distributions, the amount of any such payment agreed to
367 may not exceed the local communications services tax monthly
368 distributions available to the jurisdiction that was allocated
369 amounts in excess of those to which it was entitled. If affected
370 jurisdictions execute a written agreement specifying a method of
371 adjustment, a copy of the written agreement shall be provided to
372 the department no later than the first day of the month
373 following 90 days after the date the department transmits notice
374 of the misallocation. If the department does not receive a copy
375 of the written agreement within the specified time period, an
376 adjustment affecting a distribution to a jurisdiction made
377 pursuant to this sub-subparagraph shall be prorated over a time
378 period that equals the time period over which the misallocations
379 occurred.

380 Section 6. Subsections (5) and (6) of section 202.22,
381 Florida Statutes, are amended to read:

382 202.22 Determination of local tax situs.—

383 (5) If a dealer of communications services does not use one
384 or more of the methods specified in subsection (1) for
385 determining the local taxing jurisdiction in which one or more
386 service addresses are ~~a service address is~~ located and:

387 (a) The dealer's failure to use one or more of such methods
388 results in a net aggregate underpayment of all taxes levied
389 pursuant to s. 202.19 with respect to one or more tax periods



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390 that are being examined by the department under the provisions
391 of this chapter; and

392 (b) The department has determined the misallocations
393 between jurisdictions for all taxes levied pursuant to s. 202.19
394 and collected by the dealer with respect to any tax period being
395 examined by the department; then,

396
397 the dealer of communications services may be held liable to the
398 department for the net aggregate underpayment of any tax, and
399 for including interest and penalties attributable to the net
400 aggregate underpayment of tax, which is due as a result of
401 assigning one or more the service addresses address to an
402 incorrect local taxing jurisdiction. Subject to the provisions
403 of ss. 202.22(8), 202.34, and 202.35(3) However, the dealer of
404 communications services is not liable for any tax, interest, or
405 penalty under this subsection unless the department has
406 determined the net aggregate underpayment of tax for any tax
407 period that is being examined, taking into account all
408 underpayments and overpayments for such period or periods to the
409 extent that such amount was collected and remitted by the dealer
410 of communications services with respect to a tax imposed by
411 another local taxing jurisdiction. Upon determining that an
412 amount was collected and remitted by a dealer of communications
413 services with respect to a tax imposed by another local taxing
414 jurisdiction, the department shall adjust the respective amounts
415 of the proceeds paid to each such taxing jurisdiction under s.
416 202.18 in the month immediately following such determination.

417 (6) (a) Pursuant to rules adopted by the department, each
418 dealer of communications services must notify the department of



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419 the methods it intends to employ for determining the local
420 taxing jurisdiction in which service addresses are located.

421 (b) Notwithstanding s. 202.28, if a dealer of
422 communications services:

423 1. Employs a method of assigning service addresses other
424 than as set forth in paragraph (1) (a), paragraph (1) (b), or
425 paragraph (1) (c), the deduction allowed to the dealer of
426 communications services as compensation under s. 202.28 shall be
427 0.25 percent of that portion of the tax due and accounted for
428 and remitted to the department which is attributable to such
429 method of assigning service addresses other than as set forth in
430 paragraph (1) (a), paragraph (1) (b), or paragraph (1) (c).

431 2. Employs a method of assigning service addresses as set
432 forth in paragraph (1) (a), paragraph (1) (b), or paragraph
433 (1) (c), the department may not deny the deduction allowed to the
434 dealer of communications services as compensation allowed under
435 s. 202.28 because the dealer assigned one or more service
436 addresses to an incorrect local taxing jurisdiction.

437 Section 7. Subsection (3) is added to section 202.231,
438 Florida Statutes, to read:

439 202.231 Provision of information to local taxing
440 jurisdictions.—

441 (3) The gross taxable sales and the total net amount
442 transferred to the jurisdiction, showing the net taxes remitted
443 by dealers less the administrative fees deducted by the
444 department contained in the monthly reports required by this
445 section, shall be aggregated on a jurisdiction-by-jurisdiction
446 basis, and the aggregate jurisdiction-by-jurisdiction
447 information shall be made available by the department to the



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448 public through the department's website for each fiscal year
449 this chapter has been in effect.

450 Section 8. Paragraphs (a) and (c) of subsection (2) of
451 section 202.24, Florida Statutes, are amended to read:

452 202.24 Limitations on local taxes and fees imposed on
453 dealers of communications services.—

454 (2) (a) Except as provided in paragraph (c), each public
455 body is prohibited from:

456 1. Levying on or collecting from dealers or purchasers of
457 communications services any tax, charge, fee, or other
458 imposition on or with respect to the provision or purchase of
459 communications services.

460 2. Requiring any dealer of communications services to enter
461 into or extend the term of a franchise or other agreement that
462 requires the payment of a tax, charge, fee, or other imposition.

463 3. Adopting or enforcing any provision of any ordinance or
464 agreement to the extent that such provision obligates a dealer
465 of communications services to charge, collect, or pay to the
466 public body a tax, charge, fee, or other imposition.

467
468 Municipalities and counties may not negotiate those terms and
469 conditions related to franchise fees or the definition of gross
470 revenues or other definitions or methodologies related to the
471 payment or assessment of franchise fees on providers of ~~cable or~~
472 video services.

473 (c) This subsection does not apply to:

474 1. Local communications services taxes levied under this
475 chapter.

476 2. Ad valorem taxes levied pursuant to chapter 200.



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- 477 3. Business taxes levied under chapter 205.
- 478 4. "911" service charges levied under chapter 365.
- 479 5. Amounts charged for the rental or other use of property
480 owned by a public body which is not in the public rights-of-way
481 to a dealer of communications services for any purpose,
482 including, but not limited to, the placement or attachment of
483 equipment used in the provision of communications services.
- 484 6. Permit fees of general applicability which are not
485 related to placing or maintaining facilities in or on public
486 roads or rights-of-way.
- 487 7. Permit fees related to placing or maintaining facilities
488 in or on public roads or rights-of-way pursuant to s. 337.401.
- 489 8. Any in-kind requirements, institutional networks, or
490 contributions for, or in support of, the use or construction of
491 public, educational, or governmental access facilities allowed
492 under federal law and imposed on providers of ~~cable or~~ video
493 service pursuant to any existing ordinance or an existing
494 franchise agreement granted by each municipality or county,
495 under which ordinance or franchise agreement service is provided
496 before ~~prior to~~ July 1, 2007, or as permitted under chapter 610.
497 ~~Nothing in~~ This subparagraph does not ~~shall~~ prohibit ~~the ability~~
498 ~~of~~ providers of ~~cable or~~ video service from recovering the ~~to~~
499 ~~recover such~~ expenses as allowed under federal law.
- 500 9. Special assessments and impact fees.
- 501 10. Pole attachment fees that are charged by a local
502 government for attachments to utility poles owned by the local
503 government.
- 504 11. Utility service fees or other similar user fees for
505 utility services.



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506 12. Any other generally applicable tax, fee, charge, or
507 imposition authorized by general law on July 1, 2000, which is
508 not specifically prohibited by this subsection or included as a
509 replaced revenue source in s. 202.20.

510 Section 9. Paragraph (a) of subsection (1) of section
511 203.01, Florida Statutes, is amended to read:

512 203.01 Tax on gross receipts for utility and communications
513 services.—

514 (1)(a)1. A tax is imposed on gross receipts from utility
515 services that are delivered to a retail consumer in this state.
516 The ~~Such~~ tax shall be levied as provided in paragraphs (b)-(j).

517 2. A tax is levied on communications services as defined in
518 s. 202.11(1) ~~202.11(2)~~. The ~~Such~~ tax shall be applied to the
519 same services and transactions as are subject to taxation under
520 chapter 202, and to communications services that are subject to
521 the exemption provided in s. 202.125(1). The ~~Such~~ tax shall be
522 applied to the sales price of communications services when sold
523 at retail, as the ~~such~~ terms are defined in s. 202.11, shall be
524 due and payable at the same time as the taxes imposed pursuant
525 to chapter 202, and shall be administered and collected pursuant
526 to the provisions of chapter 202.

527 Section 10. Section 624.105, Florida Statutes, is amended
528 to read:

529 624.105 Waiver of customer liability.—Any regulated company
530 as defined in s. 350.111, any electric utility as defined in s.
531 366.02(2), any utility as defined in s. 367.021(12) or s.
532 367.022(2) and (7), and any provider of communications services
533 as defined in s. 202.11(1) ~~202.11(2)~~ may charge for and include
534 an optional waiver of liability provision in their customer



535 contracts under which the entity agrees to waive all or a
536 portion of the customer's liability for service from the entity
537 for a defined period in the event of the customer's call to
538 active military service, death, disability, involuntary
539 unemployment, qualification for family leave, or similar
540 qualifying event or condition. Such provisions may not be
541 effective in the customer's contract with the entity unless
542 affirmatively elected by the customer. ~~No~~ Such provision does
543 not shall constitute insurance if so long as the provision is a
544 contract between the entity and its customer.

545 Section 11. The following changes made in this act are
546 intended to be remedial in nature and apply retroactively, but
547 do not provide a basis for an assessment of any tax not paid or
548 create a right to a refund or credit of any tax paid before the
549 general effective date of this act:

550 (1) The changes made in section 2 of this act to subsection
551 (13) of s. 202.11, Florida Statutes.

552 (2) The changes made in section 6 of this act to s. 202.22,
553 Florida Statutes.

554 Section 12. This act shall take effect July 1, 2012.

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

557 And the title is amended as follows:

558 Delete everything before the enacting clause
559 and insert:

560 A bill to be entitled
561 An act relating to communications services taxes;
562 amending s. 202.105, F.S.; revising legislative
563 intent; amending s. 202.11, F.S.; modifying



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564 definitions; removing the definition of the term
565 "cable service"; adding the definitions of the term
566 "Internet access service"; revising the definitions of
567 the terms "communication services," "information
568 service," "sales price," "service address," and "video
569 service"; amending ss. 202.125, 202.16, and 202.24,
570 F.S.; conforming provisions to changes in terminology;
571 amending s. 202.18, F.S.; removing a cross-reference
572 to conform; amending s. 202.22, F.S.; revising
573 provisions relating to a communications services
574 dealer's liability for tax underpayments that result
575 from the incorrect assignment of service addresses to
576 local taxing jurisdictions and providing requirements
577 and conditions with respect thereto; prohibiting the
578 department from denying a dealer of communications
579 services a deduction of a specified amount as a
580 collection allowance under certain circumstances;
581 amending s. 202.231, F.S.; requiring the Department of
582 Revenue to aggregate monthly and make available to the
583 public on a jurisdiction-by-jurisdiction basis certain
584 sales and net tax information; amending ss. 203.01 and
585 624.105, F.S.; conforming cross-references; providing
586 for retroactive effect of certain provisions of the
587 act; providing an effective date.