1   A bill to be entitled

2   An act relating to the tax on communications and

3   utility services; amending s. 202.12, F.S.; changing

4   the rate at which the sales price of certain

5   communications services are taxed; amending ss.

6   202.12001 and 203.001, F.S.; conforming cross-

7   references; amending s. 203.01, F.S.; changing the

8   rate of the additional tax on certain communications

9   services; providing an effective date.

10

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

12

13   Section 1. Paragraph (a) of subsection (1) of section

14 202.12, Florida Statutes, is amended to read:

15   202.12 Sales of communications services.—The Legislature

16 finds that every person who engages in the business of selling

17 communications services at retail in this state is exercising a

18 taxable privilege. It is the intent of the Legislature that the

19 tax imposed by chapter 203 be administered as provided in this

20 chapter.

21   (1) For the exercise of such privilege, a tax is levied on

22 each taxable transaction, and the tax is due and payable as

23 follows:

24   (a) Except as otherwise provided in this subsection, at a

25 rate of 6.2 6.65 percent applied to the sales price of the

26 communications service which:

27   1. Originates and terminates in this state, or

28   2. Originates or terminates in this state and is charged

hb5703-00

29 to a service address in this state,

30

31 when sold at retail, computed on each taxable sale for the

32 purpose of remitting the tax due. The gross receipts tax imposed

33 by chapter 203 shall be collected on the same taxable

34 transactions and remitted with the tax imposed by this

35 paragraph. If no tax is imposed by this paragraph by reason of

36 s. 202.125(1), the tax imposed by chapter 203 shall nevertheless

37 be collected and remitted in the manner and at the time

38 prescribed for tax collections and remittances under this

39 chapter.

40   Section 2. Section 202.12001, Florida Statutes, is amended

41 to read:

42   202.12001 Combined rate for tax collected pursuant to ss.

43 202.12(1)(a) and 203.01(1)(b).—A ~~In complying with ss. 1-3, ch.~~

44 ~~2010-149, Laws of Florida, the~~ dealer of communication services

45 may collect a combined rate of 6.8 percent comprised of <u>6.2</u> ~~6.65~~

46 percent and <u>0.6</u> ~~0.15~~ percent required by ss. 202.12(1)(a) and

47 203.01(1)(b)3., respectively, as long as the provider properly

48 reflects the tax collected with respect to the two provisions as

49 required in the return to the Department of Revenue.

50   Section 3. Section 203.001, Florida Statutes, is amended

51 to read:

52   203.001 Combined rate for tax collected pursuant to ss.

53 202.12(1)(a) and 203.01(1)(b).—A ~~In complying with ss. 1-3, ch.~~

54 ~~2010-149, Laws of Florida, the~~ dealer of communication services

55 may collect a combined rate of 6.8 percent comprised of <u>6.2</u> ~~6.65~~

56 percent and <u>0.6</u> ~~0.15~~ percent required by ss. 202.12(1)(a) and

57 203.01(1)(b)3., respectively, as long as the provider properly

58 reflects the tax collected with respect to the two provisions as

59 required in the return to the Department of Revenue.

60   Section 4. Paragraph (b) of subsection (1) of section

61 203.01, Florida Statutes, is amended to read:

62   203.01 Tax on gross receipts for utility and

63 communications services.—

64   (1)

65   (b)1. The rate applied to utility services shall be 2.5

66 percent.

67   2. The rate applied to communications services shall be

68 2.37 percent.

69   3. There shall be an additional rate of 0.6 ~~0.15~~ percent

70 applied to communication services subject to the tax levied

71 pursuant to s. 202.12(1)(a), (c), and (d). The exemption

72 provided in s. 202.125(1) applies to the tax levied pursuant to

73 this subparagraph.

74   Section 5. This act shall take effect July 1, 2012.

hb5703-00