

1 A bill to be entitled

2 An act relating to the communications services tax;
3 amending s. 202.11, F.S.; revising the definition of
4 the term "information service" to include certain data
5 processing and other services for purposes of the
6 communications services tax; providing retroactive
7 applicability and construction; providing an effective
8 date.

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

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12 Section 1. Subsection (5) of section 202.11, Florida
13 Statutes, is amended to read:

14 202.11 Definitions.—As used in this chapter, the term:

15 (5) "Information service" means the offering of a
16 capability for generating, acquiring, storing, transforming,
17 processing, retrieving, using, or making available information
18 via communications services, including, but not limited to,
19 electronic publishing, web-hosting service, and end-user 900
20 number service. The term includes data processing and other
21 services that allow data to be generated, acquired, stored,
22 processed, or retrieved and delivered by an electronic
23 transmission to a purchaser whose primary purpose for the
24 underlying transaction is the processed data or information. The
25 term does not include video service.

26 Section 2. The amendments made by this act are intended to

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27 | be remedial in nature and apply retroactively but do not provide
28 | a basis for an assessment of any tax not paid, or create a right
29 | to a refund or credit of any tax paid, before the effective date
30 | of this act.

31 | Section 3. This act shall take effect July 1, 2014.