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576-03662-14

Proposed Committee Substitute by the Committee on Appropriations  
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to the communications services tax;  
amending s. 202.11, F.S.; revising the definition of  
the term "information services" to include certain  
data processing and other services; providing  
applicability; providing an effective date.

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

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

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

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

Section 2. The amendments made by this act to s. 202.11,  
Florida Statutes, are remedial in nature and apply  
retroactively, but do not provide a basis for the assessment of  
any tax not paid or create a right to a refund or credit of any



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28 tax paid before the effective date of this act.

29 Section 3. This act shall take effect upon becoming a law.