

By the Committees on Commerce and Tourism; and Communications, Energy, and Public Utilities; and Senators Abruzzo and Soto

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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. This act is a clarification of existing law, and no tax may be assessed or collected with respect to any charge or portion thereof described in s. 202.11(5), Florida Statutes, as amended by this act, for periods before or after the effective date of this act.

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