

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

576-04584-14

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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 services" to include certain  
5 data processing and other services; providing  
6 applicability; providing an effective date.

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

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

12 202.11 Definitions.—As used in this chapter, the term:

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

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

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