

By Senator Hukill

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1 A bill to be entitled
2 An act relating to the tax on communications services;
3 amending s. 202.12, F.S.; reducing the tax rates
4 applied to the sales of communications services and
5 retail sales of direct-to-home satellite services;
6 amending s. 202.12001, F.S.; conforming rates to the
7 reduction of the communications services tax; amending
8 s. 202.18, F.S.; revising the allocation of revenue
9 received from the tax on retail sales of direct-to-
10 home satellite services; amending s. 203.001, F.S.;
11 conforming rates to the reduction of the
12 communications services tax; providing applicability;
13 authorizing the Department of Revenue to adopt
14 emergency rules; providing effective dates.

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

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18 Section 1. Paragraphs (a) and (b) of subsection (1) of
19 section 202.12, Florida Statutes, are amended to read:

20 202.12 Sales of communications services.—The Legislature
21 finds that every person who engages in the business of selling
22 communications services at retail in this state is exercising a
23 taxable privilege. It is the intent of the Legislature that the
24 tax imposed by chapter 203 be administered as provided in this
25 chapter.

26 (1) For the exercise of such privilege, a tax is levied on
27 each taxable transaction and is due and payable as follows:

28 (a) Except as otherwise provided in this subsection, at the
29 rate of 2.92 ~~4.92~~ percent applied to the sales price of the

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30 communications service that:

- 31 1. Originates and terminates in this state, or
32 2. Originates or terminates in this state and is charged to
33 a service address in this state,

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35 when sold at retail, computed on each taxable sale for the
36 purpose of remitting the tax due. The gross receipts tax imposed
37 by chapter 203 shall be collected on the same taxable
38 transactions and remitted with the tax imposed by this
39 paragraph. If ~~no~~ tax is not imposed by this paragraph due to the
40 exemption provided under s. 202.125(1), the tax imposed by
41 chapter 203 shall nevertheless be collected and remitted in the
42 manner and at the time prescribed for tax collections and
43 remittances under this chapter.

44 (b) At the rate of 7.07 ~~9.07~~ percent applied to the retail
45 sales price of any direct-to-home satellite service received in
46 this state. The proceeds of the tax imposed under this paragraph
47 shall be accounted for and distributed in accordance with s.
48 202.18(2). The gross receipts tax imposed by chapter 203 shall
49 be collected on the same taxable transactions and remitted with
50 the tax imposed by this paragraph.

51 Section 2. Section 202.12001, Florida Statutes, is amended
52 to read:

53 202.12001 Combined rate for tax collected pursuant to ss.
54 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
55 2010-149, Laws of Florida, the dealer of communication services
56 may collect a combined rate of 3.07 ~~5.07~~ percent, composed of
57 the 2.92 ~~4.92~~ percent and 0.15 percent rates required by ss.
58 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider

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59 properly reflects the tax collected with respect to the two
60 provisions as required in the return to the department.

61 Section 3. Effective August 1, 2016, paragraph (b) of
62 subsection (2) of section 202.18, Florida Statutes, is amended
63 to read:

64 202.18 Allocation and disposition of tax proceeds.—The
65 proceeds of the communications services taxes remitted under
66 this chapter shall be treated as follows:

67 (2) The proceeds of the taxes remitted under s.
68 202.12(1)(b) shall be allocated as follows:

69 (b) Forty-three and four-tenths ~~Fifty-five and nine-tenths~~
70 percent of the remainder shall be allocated to the state and
71 distributed pursuant to s. 212.20(6), except that the proceeds
72 allocated pursuant to s. 212.20(6)(d)2. shall be prorated to the
73 participating counties in the same proportion as that month's
74 collection of the taxes and fees imposed pursuant to chapter 212
75 and paragraph (1)(b).

76 Section 4. Section 203.001, Florida Statutes, is amended to
77 read:

78 203.001 Combined rate for tax collected pursuant to ss.
79 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
80 2010-149, Laws of Florida, the dealer of communication services
81 may collect a combined rate of 3.07 ~~5.07~~ percent, composed of
82 the 2.92 ~~4.92~~ percent and 0.15 percent rates required by ss.
83 202.12(1)(a) and 203.01(1)(b)3., respectively, if the provider
84 properly reflects the tax collected with respect to the two
85 provisions as required in the return to the Department of
86 Revenue.

87 Section 5. This act applies to taxable communications

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88 services transactions included on bills dated on or after July
89 1, 2016.

90 Section 6. (1) The executive director of the Department of
91 Revenue is authorized, and all conditions are deemed to be met,
92 to adopt emergency rules pursuant to s. 120.54(4), Florida
93 Statutes, for the purpose of implementing this act.

94 (2) Notwithstanding any other provision of law, emergency
95 rules adopted pursuant to subsection (1) are effective for 6
96 months after adoption and may be renewed during the pendency of
97 procedures to adopt permanent rules addressing the subject of
98 the emergency rules.

99 (3) This section expires July 1, 2019.

100 Section 7. Except as otherwise expressly provided in this
101 act, this act shall take effect July 1, 2016.