

By Senator Hutson

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1                   A bill to be entitled  
2           An act relating to the communications services tax;  
3           amending s. 202.105, F.S.; revising legislative intent  
4           regarding local communications services tax rates;  
5           amending s. 202.11, F.S.; revising the definition of  
6           the term "video service"; amending s. 202.12, F.S.;  
7           revising downward the tax rate on the retail sale of  
8           communications services; amending s. 202.13, F.S.;  
9           conforming provisions to changes made by the act;  
10          amending s. 202.18, F.S.; deleting a provision that  
11          specifies where proceeds of a communications services  
12          tax must be deposited and disbursed; amending s.  
13          202.19, F.S.; revising the local communications  
14          services tax rates levied by counties and  
15          municipalities at certain dates; requiring reductions  
16          of certain tax rates at specified dates; requiring  
17          dealers to collect and remit local communications  
18          services taxes under certain conditions; specifying  
19          the fees, taxes, charges, and other impositions that  
20          the revised local communications services tax rates  
21          replace; providing an exception; conforming provisions  
22          to changes made by the act; creating s. 202.197, F.S.;  
23          authorizing the Legislature to appropriate moneys to  
24          offset specified direct reductions of the local  
25          communications services tax by certain counties and  
26          municipalities; providing a procedure for certain  
27          counties and municipalities that expect an  
28          insufficient revenue amount as a result of reduced  
29          local communications services tax rates to apply to

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30 the Department of Revenue for a legislative  
31 appropriation; requiring the department to submit a  
32 report to the Legislature regarding aggregate taxable  
33 sales amounts and expected shortfalls in revenues;  
34 amending s. 202.21, F.S.; deleting provisions  
35 authorizing local governments to adjust the rate of  
36 their local communications services taxes for  
37 specified reasons; authorizing the department to amend  
38 specified forms without first adopting a rule;  
39 amending ss. 202.24, 202.37, and 337.401, F.S.;  
40 conforming provisions to changes made by the act;  
41 repealing s. 202.20, F.S., relating to local  
42 communications services tax conversion rates;  
43 providing a directive to the Division of Law Revision;  
44 providing effective dates.

45  
46 Be It Enacted by the Legislature of the State of Florida:

47  
48 Section 1. Subsection (2) of section 202.105, Florida  
49 Statutes, is amended to read:

50 202.105 Legislative findings and intent.—

51 (2) It is declared to be a specific legislative finding  
52 that to promote greater tax transparency and improve tax  
53 compliance, the local communications services tax rates, which  
54 vary substantially across more than 480 jurisdictions, should be  
55 replaced by a streamlined rate system with one tax rate for  
56 municipalities and charter counties and a second tax rate for  
57 noncharter counties ~~this chapter will not reduce the authority~~  
58 ~~that municipalities or counties had to raise revenue in the~~

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59 ~~aggregate, as such authority existed on February 1, 1989.~~

60 Section 2. Effective upon this act becoming a law,  
61 subsection (24) of section 202.11, Florida Statutes, is amended  
62 to read:

63 202.11 Definitions.—As used in this chapter, the term:

64 (24) "Video service" means the transmission of video,  
65 audio, or other programming service to a purchaser, and the  
66 purchaser interaction, if any, required for the selection or use  
67 of a programming service, regardless of whether the programming  
68 is transmitted over facilities owned or operated by the video  
69 service provider or over facilities owned or operated by another  
70 dealer of communications services. The term includes:

71 (a) Point-to-point and point-to-multipoint distribution  
72 services through which programming is transmitted or broadcast  
73 by microwave or other equipment directly to the purchaser's  
74 premises, but does not include direct-to-home satellite service.

75 ~~(b) The term includes~~ Basic, extended, premium, pay-per-  
76 view, digital video, two-way cable, and music services.

77 (c) The rental of digital video content and subscriptions  
78 to digital video content delivered to a Florida service address  
79 by download, streaming, or some combination thereof, and where  
80 the access to such content expires at a specific time or on the  
81 occurrence of a condition subsequent.

82  
83 The term does not include the sale of digital video content  
84 stored online or downloaded to a customer's device if the  
85 purchaser's access to such content does not expire and may be  
86 viewed as long as the purchaser retains the digital video  
87 content.

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88 Section 3. Paragraph (a) of subsection (1) of section  
89 202.12, Florida Statutes, is amended to read:

90 202.12 Sales of communications services.—The Legislature  
91 finds that every person who engages in the business of selling  
92 communications services at retail in this state is exercising a  
93 taxable privilege. It is the intent of the Legislature that the  
94 tax imposed by chapter 203 be administered as provided in this  
95 chapter.

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

98 (a) Except as otherwise provided in this subsection, at the  
99 rate of 4.9 ~~4.92~~ percent applied to the sales price of the  
100 communications service that:

- 101 1. Originates and terminates in this state;7 or  
102 2. Originates or terminates in this state and is charged to  
103 a service address in this state,

104  
105 when sold at retail, computed on each taxable sale for the  
106 purpose of remitting the tax due. The gross receipts tax imposed  
107 by chapter 203 shall be collected on the same taxable  
108 transactions and remitted with the tax imposed by this  
109 paragraph. If no tax is imposed by this paragraph due to the  
110 exemption provided under s. 202.125(1), the tax imposed by  
111 chapter 203 shall nevertheless be collected and remitted in the  
112 manner and at the time prescribed for tax collections and  
113 remittances under this chapter.

114 Section 4. Subsection (3) of section 202.13, Florida  
115 Statutes, is amended to read:

116 202.13 Intent.—

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117 (3) The tax on dealers of communications services  
118 authorized under this chapter, including the tax imposed by  
119 local governments under s. ss. 202.19 and 202.20, supersedes  
120 ~~shall supersede~~ the authority of local governments to levy  
121 franchise fees as set out in 47 U.S.C. s. 542 without regard to  
122 the fact that this is a tax of general applicability on all  
123 providers of communications services.

124 Section 5. Paragraphs (a) and (c) of subsection (3) of  
125 section 202.18, Florida Statutes, are amended to read:

126 202.18 Allocation and disposition of tax proceeds.—The  
127 proceeds of the communications services taxes remitted under  
128 this chapter shall be treated as follows:

129 (3) (a) Notwithstanding any law to the contrary, the  
130 proceeds of each local communications services tax levied by a  
131 municipality or county pursuant to s. 202.19(1) ~~or s. 202.20(1)~~,  
132 less the department's costs of administration, shall be  
133 transferred to the Local Communications Services Tax Clearing  
134 Trust Fund and held there to be distributed to such municipality  
135 or county. ~~However, the proceeds of any communications services~~  
136 ~~tax imposed pursuant to s. 202.19(5) shall be deposited and~~  
137 ~~disbursed in accordance with ss. 212.054 and 212.055.~~ For  
138 purposes of this section, the proceeds of any tax levied by a  
139 municipality or, county, ~~or school board under s. 202.19(1) or~~  
140 ~~s. 202.20(1)~~ are all funds collected and received by the  
141 department pursuant to a specific levy authorized ~~by such~~  
142 ~~sections~~, including any interest and penalties attributable to  
143 the tax levy.

144 (c)1. Except as otherwise provided in this paragraph,  
145 proceeds of the taxes levied pursuant to s. 202.19, less amounts

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146 deducted for costs of administration in accordance with  
147 paragraph (b), shall be distributed monthly to the appropriate  
148 jurisdictions. ~~The proceeds of taxes imposed pursuant to s.~~  
149 ~~202.19(5) shall be distributed in the same manner as~~  
150 ~~discretionary surtaxes are distributed, in accordance with ss.~~  
151 ~~212.054 and 212.055.~~

152 2. The department shall make any adjustments to the  
153 distributions pursuant to this section which are necessary to  
154 reflect the proper amounts due to individual jurisdictions or  
155 trust funds. In the event that the department adjusts amounts  
156 due to reflect a correction in the situsing of a customer, such  
157 adjustment shall be limited to the amount of tax actually  
158 collected from such customer by the dealer of communications  
159 ~~communication~~ services.

160 3.a. Adjustments in distributions which are necessary to  
161 correct misallocations between jurisdictions shall be governed  
162 by this subparagraph. If the department determines that  
163 misallocations between jurisdictions occurred, it shall provide  
164 written notice of such determination to all affected  
165 jurisdictions. The notice shall include the amount of the  
166 misallocations, the basis upon which the determination was made,  
167 data supporting the determination, and the identity of each  
168 affected jurisdiction. The notice shall also inform all affected  
169 jurisdictions of their authority to enter into a written  
170 agreement establishing a method of adjustment as described in  
171 sub-subparagraph c.

172 b. An adjustment affecting a distribution to a jurisdiction  
173 which is less than 90 percent of the average monthly  
174 distribution to that jurisdiction for the 6 months immediately

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175 preceding the department's determination, as reported by all  
176 communications services dealers, shall be made in the month  
177 immediately following the department's determination that  
178 misallocations occurred.

179 c. If an adjustment affecting a distribution to a  
180 jurisdiction equals or exceeds 90 percent of the average monthly  
181 distribution to that jurisdiction for the 6 months immediately  
182 preceding the department's determination, as reported by all  
183 communications services dealers, the affected jurisdictions may  
184 enter into a written agreement establishing a method of  
185 adjustment. If the agreement establishing a method of adjustment  
186 provides for payments of local communications services tax  
187 monthly distributions, the amount of any such payment agreed to  
188 may not exceed the local communications services tax monthly  
189 distributions available to the jurisdiction that was allocated  
190 amounts in excess of those to which it was entitled. If affected  
191 jurisdictions execute a written agreement specifying a method of  
192 adjustment, a copy of the written agreement shall be provided to  
193 the department no later than the first day of the month  
194 following 90 days after the date the department transmits notice  
195 of the misallocation. If the department does not receive a copy  
196 of the written agreement within the specified time period, an  
197 adjustment affecting a distribution to a jurisdiction made  
198 pursuant to this sub-subparagraph shall be prorated over a time  
199 period that equals the time period over which the misallocations  
200 occurred.

201 Section 6. Section 202.19, Florida Statutes, is amended to  
202 read:

203 202.19 Authorization to impose local communications

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204 services tax.—

205 (1) The governing authority of each county and municipality  
206 may, by ordinance, levy a local ~~discretionary~~ communications  
207 services tax as provided in this section.

208 (2) (a) Local communications services tax rates in effect on  
209 January 1, 2020, which are 5 percent or less may not be amended  
210 beyond their current rates. Local communications services tax  
211 rates in effect on January 1, 2020, which are greater than 5  
212 percent must be reduced to 5 percent or less on January 1, 2021.  
213 Each county and municipality must adopt a local communications  
214 services tax rate ordinance of 5 percent or less by September 1,  
215 2020, as provided in s. 202.21. If a county or municipality  
216 fails to adopt a rate ordinance on or before September 1, 2020,  
217 a dealer may not collect or remit the local communications  
218 services tax in excess of 5 percent on or after January 1, 2021  
219 ~~Charter counties and municipalities may levy the tax authorized~~  
220 ~~by subsection (1) at a rate of up to 5.1 percent for~~  
221 ~~municipalities and charter counties that have not chosen to levy~~  
222 ~~permit fees, and at a rate of up to 4.98 percent for~~  
223 ~~municipalities and charter counties that have chosen to levy~~  
224 ~~permit fees.~~

225 (b) 1. Beginning January 1, 2022, a charter county or  
226 municipality may levy the tax authorized by subsection (1) at a  
227 flat rate of 4 percent. To levy the local communications  
228 services tax beginning January 1, 2022, each charter county and  
229 municipality must adopt by ordinance a flat 4 percent tax rate  
230 by September 1, 2021, as provided in s. 202.21. If a charter  
231 county or municipality that levies the local communications  
232 services tax on January 1, 2021, fails to adopt an ordinance



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233 before September 1, 2021, to adjust its tax rate to 4 percent, a  
234 dealer must collect and remit the local communications services  
235 tax at a rate of 4 percent on and after January 1, 2022. Each  
236 charter county and municipality may levy a 4 percent tax or  
237 repeal a tax at any time. However, the 4 percent tax rate or  
238 repeal is effective for bills dated on or after the following  
239 January 1.

240 2. Beginning January 1, 2022, a noncharter county may levy  
241 the tax authorized by subsection (1) at a flat rate of 2  
242 percent. If a noncharter county that levies the local  
243 communications services tax on January 1, 2021, fails to adopt  
244 an ordinance before September 1, 2021, to adjust its tax rate to  
245 2 percent, a dealer must collect and remit the local  
246 communications services tax at a rate of 2 percent on and after  
247 January 1, 2022. A noncharter county may levy a 2 percent tax  
248 rate or repeal a tax at any time. However, the 2 percent tax  
249 rate or repeal is effective for bills dated on or after the  
250 following January 1 ~~Noncharter counties may levy the tax~~  
251 ~~authorized by subsection (1) at a rate of up to 1.6 percent.~~

252 ~~(c) The maximum rates authorized by paragraphs (a) and (b)~~  
253 ~~do not include the add-ons of up to 0.12 percent for~~  
254 ~~municipalities and charter counties or of up to 0.24 percent for~~  
255 ~~noncharter counties authorized pursuant to s. 337.401, nor do~~  
256 ~~they supersede conversion or emergency rates authorized by s.~~  
257 ~~202.20 which are in excess of these maximum rates.~~

258 (3) (a) The tax authorized under this section replaces other  
259 revenue sources for municipalities and counties and includes the  
260 following taxes, charges, fees, and other impositions to the  
261 extent that the respective local taxing jurisdictions were

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262 authorized to impose those taxes, charges, fees, and other  
263 impositions before July 1, 2000, and after October 1, 2020:

264 1. With respect to a charter county or municipality:

265 a. The public service tax on telecommunications authorized  
266 by s. 166.231(9), Florida Statutes (2001).

267 b. Franchise fees on providers of cable television services  
268 as authorized by 47 U.S.C. s. 542.

269 c. The public service tax on prepaid calling arrangements.

270 d. Franchise fees on dealers of communications services  
271 that use the public roads or rights-of-way.

272 e. Actual permit fees relating to placing or maintaining  
273 facilities in or on public roads or rights-of-way collected from  
274 providers of long-distance, cable, and mobile communications  
275 services for the fiscal year ending September 30, 1999; however,  
276 if a municipality or charter county elected to continue charging  
277 permit fees as authorized by s. 337.401 on or before January 1,  
278 2019, the fees may not be included as a replaced revenue source.

279 f. Application fees, transfer fees, renewal fees, or claims  
280 for related costs to which the municipality or county is  
281 otherwise entitled for granting permission to dealers of  
282 communications services, including providers of cable television  
283 services as authorized by 47 U.S.C. s. 542, to use or occupy its  
284 roads or rights-of-way for the placement, construction, and  
285 maintenance of poles, wires, and other fixtures used in the  
286 provision of communications services.

287 2. With respect to a noncharter county, franchise fees on  
288 providers of cable television services as authorized by 47  
289 U.S.C. s. 542 ~~The tax authorized under this section includes and~~  
290 ~~is in lieu of any fee or other consideration, including, but not~~

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291 ~~limited to, application fees, transfer fees, renewal fees, or~~  
292 ~~claims for related costs, to which the municipality or county is~~  
293 ~~otherwise entitled for granting permission to dealers of~~  
294 ~~communications services, including, but not limited to,~~  
295 ~~providers of cable television services, as authorized in 47~~  
296 ~~U.S.C. s. 542, to use or occupy its roads or rights of way for~~  
297 ~~the placement, construction, and maintenance of poles, wires,~~  
298 ~~and other fixtures used in the provision of communications~~  
299 ~~services.~~

300 (b) This subsection does not supersede or impair the right,  
301 if any, of a municipality or county to require the payment of  
302 consideration or to require the payment of regulatory fees or  
303 assessments by persons using or occupying its roads or rights-  
304 of-way in a capacity other than that of a dealer of  
305 communications services.

306 (4) (a) 1. Except as otherwise provided in this section, the  
307 tax imposed by any municipality shall be on all communications  
308 services subject to tax under s. 202.12 which:

309 a. Originate or terminate in this state; and

310 b. Are charged to a service address in the municipality.

311 2. With respect to private communications services, the tax  
312 shall be on the sales price of such services provided within the  
313 municipality, which shall be determined in accordance with the  
314 following provisions:

315 a. Any charge with respect to a channel termination point  
316 located within such municipality;

317 b. Any charge for the use of a channel between two channel  
318 termination points located in such municipality; and

319 c. Where channel termination points are located both within

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320 and outside of the municipality:

321 (I) If any segment between two such channel termination  
322 points is separately billed, 50 percent of such charge; and

323 (II) If any segment of the circuit is not separately  
324 billed, an amount equal to the total charge for such circuit  
325 multiplied by a fraction, the numerator of which is the number  
326 of channel termination points within such municipality and the  
327 denominator of which is the total number of channel termination  
328 points of the circuit.

329 (b)1. Except as otherwise provided in this section, the tax  
330 imposed by any county under subsection (1) shall be on all  
331 communications services subject to tax under s. 202.12 which:

- 332 a. Originate or terminate in this state; and  
333 b. Are charged to a service address in the unincorporated  
334 area of the county.

335 2. With respect to private communications services, the tax  
336 shall be on the sales price of such services provided within the  
337 unincorporated area of the county, which shall be determined in  
338 accordance with the following provisions:

339 a. Any charge with respect to a channel termination point  
340 located within the unincorporated area of such county;

341 b. Any charge for the use of a channel between two channel  
342 termination points located in the unincorporated area of such  
343 county; and

344 c. Where channel termination points are located both within  
345 and outside of the unincorporated area of such county:

346 (I) If any segment between two such channel termination  
347 points is separately billed, 50 percent of such charge; and

348 (II) If any segment of the circuit is not separately

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349 billed, an amount equal to the total charge for such circuit  
350 multiplied by a fraction, the numerator of which is the number  
351 of channel termination points within the unincorporated area of  
352 such county and the denominator of which is the total number of  
353 channel termination points of the circuit.

354 ~~(5) In addition to the communications services taxes~~  
355 ~~authorized by subsection (1), a discretionary sales surtax that~~  
356 ~~a county or school board has levied under s. 212.055 is imposed~~  
357 ~~as a local communications services tax under this section, and~~  
358 ~~the rate shall be determined in accordance with s. 202.20(3).~~

359 ~~(a) Except as otherwise provided in this subsection, each~~  
360 ~~such tax rate shall be applied, in addition to the other tax~~  
361 ~~rates applied under this chapter, to communications services~~  
362 ~~subject to tax under s. 202.12 which:~~

- 363 ~~1. Originate or terminate in this state; and~~
- 364 ~~2. Are charged to a service address in the county.~~

365 ~~(b) With respect to private communications services, the~~  
366 ~~tax shall be on the sales price of such services provided within~~  
367 ~~the county, which shall be determined in accordance with the~~  
368 ~~following provisions:~~

369 ~~1. Any charge with respect to a channel termination point~~  
370 ~~located within such county;~~

371 ~~2. Any charge for the use of a channel between two channel~~  
372 ~~termination points located in such county; and~~

373 ~~3. Where channel termination points are located both within~~  
374 ~~and outside of such county:~~

375 ~~a. If any segment between two such channel termination~~  
376 ~~points is separately billed, 50 percent of such charge; and~~

377 ~~b. If any segment of the circuit is not separately billed,~~

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378 ~~an amount equal to the total charge for such circuit multiplied~~  
379 ~~by a fraction, the numerator of which is the number of channel~~  
380 ~~termination points within such county and the denominator of~~  
381 ~~which is the total number of channel termination points of the~~  
382 ~~circuit.~~

383 (5)~~(6)~~ Notwithstanding any other provision of this section,  
384 a tax imposed under this section does not apply to any direct-  
385 to-home satellite service.

386 (6)~~(7)~~ Notwithstanding any law to the contrary, a tax  
387 imposed under this section shall not exceed \$25,000 per calendar  
388 year on communications services charges billed to a service  
389 address located in a municipality or county imposing a local  
390 communications services tax for interstate communications  
391 services that originate outside this state and terminate within  
392 this state. This subsection applies only to holders of a direct-  
393 pay permit issued under s. 202.12(3). A person who does not  
394 qualify for a direct-pay permit under s. 202.12(3) does not  
395 qualify for a direct-pay permit under this subsection. A refund  
396 may not be given for taxes paid before receiving a direct-pay  
397 permit. Upon application, the department shall identify the  
398 service addresses qualifying for the limitation provided by this  
399 subsection on the direct-pay permit issued under s. 202.12(3)  
400 and authorize such purchaser to pay the local communications tax  
401 on such interstate services directly to the department if the  
402 application indicates that the majority of such services used by  
403 such person and billed to a service address are for  
404 communications originating outside of this state and terminating  
405 in this state. The direct-pay permit shall also indicate the  
406 counties or municipalities to which it applies. Any dealer of

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407 communications services furnishing communications services to  
408 the holder of a valid direct-pay permit is relieved of the  
409 obligation to collect and remit the tax on such services. Tax  
410 payments and returns pursuant to a direct-pay permit shall be  
411 monthly. As used in this subsection, "person" means a single  
412 legal entity and does not mean a group or combination of  
413 affiliated entities or entities controlled by one person or  
414 group of persons.

415 (7)~~(8)~~ The revenues raised by any tax imposed under  
416 subsection (1) ~~or s. 202.20(1)~~, or distributed to a local  
417 government pursuant to s. 202.18, may be used by a municipality  
418 or county for any public purpose, including, but not limited to,  
419 pledging such revenues for the repayment of current or future  
420 bonded indebtedness. ~~Revenues raised by a tax imposed under~~  
421 ~~subsection (5) shall be used for the same purposes as the~~  
422 ~~underlying discretionary sales surtax imposed by the county or~~  
423 ~~school board under s. 212.055.~~

424 (8)~~(9)~~ Notwithstanding any provision of law to the  
425 contrary, the exemption set forth in s. 202.125(1) does ~~shall~~  
426 not apply to the local communications services ~~a tax imposed by~~  
427 this section ~~a municipality, school board, or county pursuant to~~  
428 ~~subsection (4) or subsection (5).~~

429 (9)~~(10)~~ To the extent that a provider of communications  
430 services is required to pay to a local taxing jurisdiction a  
431 tax, charge, or other fee under any franchise agreement or  
432 ordinance with respect to the services or revenues that are also  
433 subject to the tax imposed by this section, such provider is  
434 entitled to a credit against the amount payable to the state  
435 pursuant to this section in the amount of such tax, charge, or

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436 fee with respect to such services or revenues. The amount of  
 437 such credit shall be deducted from the amount that such local  
 438 taxing jurisdiction is entitled to receive under s. 202.18(3).

439 (10)~~(11)~~ Notwithstanding any other provision of this  
 440 section, with respect to mobile communications services, the  
 441 rate of a local communications services tax levied under this  
 442 section shall be applied to the sales price of all mobile  
 443 communications services deemed to be provided to a customer by a  
 444 home service provider pursuant to s. 117(a) of the Mobile  
 445 Telecommunications Sourcing Act, Pub. L. No. 106-252, if such  
 446 customer's service address is located within the municipality  
 447 levying the tax or within the unincorporated area of the county  
 448 levying the tax, as the case may be.

449 Section 7. Section 202.197, Florida Statutes, is created to  
 450 read:

451 202.197 Offset for certain local communications services  
 452 tax loss associated with tax rate reductions.-

453 (1) If in any year, as a direct result of the tax rate  
 454 changes required by this act, local communications services tax  
 455 revenues are expected to be insufficient to timely pay principal  
 456 and interest or to comply with any covenant under a bond  
 457 resolution for bonds or other indebtedness outstanding as of  
 458 January 1, 2020, the Legislature may appropriate to the affected  
 459 jurisdiction an amount needed to eliminate the insufficiency.  
 460 The fact that the revenues of a local communications services  
 461 tax are pledged generally or that multiple revenue streams are  
 462 pledged creates a presumption that the jurisdiction's  
 463 insufficient revenue amount does not directly result from the  
 464 tax rate changes. Local communications services tax revenue



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465 decreases due to consumer price reductions for taxable services  
466 or due to reduced purchases of taxable services are not a direct  
467 result of the tax rate changes required by this act.

468 (2) On or before November 15, each affected jurisdiction  
469 expecting an insufficient revenue amount under subsection (1)  
470 shall apply for an appropriation to the department on a form and  
471 in the manner prescribed by the department. The department shall  
472 review the application and report the jurisdiction's aggregate  
473 taxable sales amounts for each of the two prior 12-month periods  
474 to allow the Legislature to calculate any reductions due to the  
475 affected jurisdiction as a result of changes in taxable sales.  
476 On or before January 1, the department shall submit a report to  
477 the Legislature containing each jurisdiction's application,  
478 aggregate taxable sales amounts, and any supporting  
479 documentation provided by the jurisdiction to substantiate the  
480 expected shortfall in revenues to meet debt service or bond  
481 covenant requirements.

482 Section 8. Section 202.21, Florida Statutes, is amended to  
483 read:

484 202.21 Effective dates; procedures for informing dealers of  
485 communications services of tax levies and rate adoptions or  
486 repeals ~~changes.~~ Any adoption or ~~repeal, or change~~ in the rate  
487 of a local communications services tax imposed under s. 202.19  
488 is effective with respect to taxable services included on bills  
489 that are dated on or after the January 1 subsequent to such  
490 adoption or ~~repeal, or change~~. A municipality or county  
491 adopting or ~~repealing, or changing~~ the rate of such tax must  
492 notify the department of the adoption or ~~repeal, or change~~ by  
493 September 1 immediately preceding such January 1. Notification

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494 must be furnished on a form prescribed by the department and  
495 must specify the rate of tax; the effective date of the adoption  
496 or ~~repeal, or change~~ thereof; and the name, mailing address,  
497 and telephone number of a person designated by the municipality  
498 or county to respond to inquiries concerning the tax. The  
499 department shall provide notice of such adoption or ~~repeal, or~~  
500 ~~change~~ to all affected dealers of communications services at  
501 least 90 days before the effective date of the tax. The  
502 department is not required to adopt by rule as set forth in s.  
503 120.54 amendments to the communications services tax return form  
504 that solely add local communications services tax rates which  
505 adopted or remove local communications services tax rates which  
506 were repealed Any local government that adjusts the rate of its  
507 local communications services tax by emergency ordinance or  
508 resolution pursuant to s. 202.20(2) shall notify the department  
509 of the new tax rate immediately upon its adoption. The  
510 department shall provide written notice of the adoption of the  
511 new rate to all affected dealers within 30 days after receiving  
512 such notice. In any notice to providers or publication of local  
513 tax rates for purposes of this chapter, the department shall  
514 express the rate for a municipality or charter county as the sum  
515 of the tax rates levied within such jurisdiction pursuant to s.  
516 202.19(2)(a) and (5), and shall express the rate for any other  
517 county as the sum of the tax rates levied pursuant to s.  
518 202.19(2)(b) and (5). The department is not liable for any loss  
519 of or decrease in revenue by reason of any error, omission, or  
520 untimely action that results in the nonpayment of a tax imposed  
521 under s. 202.19.

522 Section 9. Paragraph (c) of subsection (2) of section

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523 202.24, Florida Statutes, is amended to read:

524 202.24 Limitations on local taxes and fees imposed on  
525 dealers of communications services.—

526 (2)

527 (c) This subsection does not apply to:

528 1. Local communications services taxes levied under this  
529 chapter.

530 2. Ad valorem taxes levied pursuant to chapter 200.

531 3. Business taxes levied under chapter 205.

532 4. "911" service charges levied under chapter 365.

533 5. Amounts charged for the rental or other use of property  
534 owned by a public body which is not in the public rights-of-way  
535 to a dealer of communications services for any purpose,  
536 including, but not limited to, the placement or attachment of  
537 equipment used in the provision of communications services.

538 6. Permit fees of general applicability which are not  
539 related to placing or maintaining facilities in or on public  
540 roads or rights-of-way.

541 7. Permit fees related to placing or maintaining facilities  
542 in or on public roads or rights-of-way pursuant to s. 337.401.

543 8. Any in-kind requirements, institutional networks, or  
544 contributions for, or in support of, the use or construction of  
545 public, educational, or governmental access facilities allowed  
546 under federal law and imposed on providers of video service  
547 pursuant to any existing ordinance or an existing franchise  
548 agreement granted by each municipality or county, under which  
549 ordinance or franchise agreement service is provided before July  
550 1, 2007, or as permitted under chapter 610. This subparagraph  
551 does not prohibit providers of video service from recovering the

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552 expenses as allowed under federal law.

553 9. Special assessments and impact fees.

554 10. Pole attachment fees that are charged by a local  
555 government for attachments to utility poles owned by the local  
556 government.

557 11. Utility service fees or other similar user fees for  
558 utility services.

559 12. Any other generally applicable tax, fee, charge, or  
560 imposition authorized by general law on July 1, 2000, which is  
561 not specifically prohibited by this subsection or included as a  
562 replaced revenue source in s. 202.19 ~~s. 202.20~~.

563 Section 10. Paragraphs (a) and (b) of subsection (1) and  
564 subsection (2) of section 202.37, Florida Statutes, are amended  
565 to read:

566 202.37 Special rules for administration of local  
567 communications services tax.—

568 (1) (a) Except as otherwise provided in this section, all  
569 statutory provisions and administrative rules applicable to the  
570 communications services tax imposed by s. 202.12 apply to any  
571 local communications services tax imposed under s. 202.19, and  
572 the department shall administer, collect, and enforce all taxes  
573 imposed under s. 202.19, including interest and penalties  
574 attributable thereto, in accordance with the same procedures  
575 used in the administration, collection, and enforcement of the  
576 communications services tax imposed by s. 202.12. Audits  
577 performed by the department shall include a determination of the  
578 dealer's compliance with the jurisdictional situsing of its  
579 customers' service addresses and a determination of whether the  
580 rate collected for the local tax pursuant to s. 202.19 ~~and~~

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581 ~~202.20~~ is correct. The person or entity designated by a local  
582 government pursuant to s. 213.053(8) may provide evidence to the  
583 department demonstrating a specific person's failure to fully or  
584 correctly report taxable communications services sales within  
585 the jurisdiction. The department may request additional  
586 information from the designee to assist in any review. The  
587 department shall inform the designee of what action, if any, the  
588 department intends to take regarding the person.

589 (b) The department may contract with one or more private  
590 entities to assist it in fulfilling its obligation of  
591 administering the local communications services taxes imposed  
592 under this chapter, including, but not limited to, the  
593 compilation, maintenance, and publication of data pursuant to s.  
594 ~~ss. 202.21 and 202.22.~~

595 (2) Each dealer of communications services obligated to  
596 collect and remit one or more local communications services  
597 taxes imposed under s. 202.19 shall separately report and  
598 identify each such tax to the department, by jurisdiction, on a  
599 form prescribed by the department, and shall pay such taxes to  
600 the department. ~~However, taxes imposed under s. 202.19(5) shall~~  
601 ~~be added to and included in the amounts reported to the~~  
602 ~~department as taxes imposed under s. 202.19(1).~~ A dealer of  
603 communications services may include in a single payment to the  
604 department:

605 (a) The total amount of all local communications services  
606 taxes imposed pursuant to s. 202.19; and

607 (b) The amount of communications services tax imposed by  
608 ss. 202.12 and 203.01.

609 Section 11. Paragraph (c) of subsection (3) of section

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610 337.401, Florida Statutes, is amended to read:

611 337.401 Use of right-of-way for utilities subject to  
612 regulation; permit; fees.—

613 (3)

614 (c) Any municipality or county that, as of January 1, 2019,  
615 elected to require permit fees from any provider of  
616 communications services that uses or occupies municipal or  
617 county roads or rights-of-way pursuant to former paragraph (c)  
618 or former paragraph (j), Florida Statutes 2018, may continue to  
619 require and collect such fees. A municipality or county that  
620 elected as of January 1, 2019, to require permit fees may elect  
621 to forego such fees as provided herein. A municipality or county  
622 that elected as of January 1, 2019, not to require permit fees  
623 may not elect to impose permit fees. All fees authorized under  
624 this paragraph must be reasonable and commensurate with the  
625 direct and actual cost of the regulatory activity, including  
626 issuing and processing permits, plan reviews, physical  
627 inspection, and direct administrative costs; must be  
628 demonstrable; and must be equitable among users of the roads or  
629 rights-of-way. A fee authorized under this paragraph may not be  
630 offset against the tax imposed under chapter 202; include the  
631 costs of roads or rights-of-way acquisition or roads or rights-  
632 of-way rental; include any general administrative, management,  
633 or maintenance costs of the roads or rights-of-way; or be based  
634 on a percentage of the value or costs associated with the work  
635 to be performed on the roads or rights-of-way. In an action to  
636 recover amounts due for a fee not authorized under this  
637 paragraph, the prevailing party may recover court costs and  
638 attorney fees at trial and on appeal. In addition to the

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639 limitations set forth in this section, a fee levied by a  
640 municipality or charter county under this paragraph may not  
641 exceed \$100. However, permit fees may not be imposed with  
642 respect to permits that may be required for service drop lines  
643 not required to be noticed under s. 556.108(5) or for any  
644 activity that does not require the physical disturbance of the  
645 roads or rights-of-way or does not impair access to or full use  
646 of the roads or rights-of-way, including, but not limited to,  
647 the performance of service restoration work on existing  
648 facilities, extensions of such facilities for providing  
649 communications services to customers, and the placement of micro  
650 wireless facilities in accordance with subparagraph (7)(e)3.

651 1. If a municipality or charter county elects to not  
652 require permit fees, the total rate for the local communications  
653 services tax ~~as computed under s. 202.20~~ for that municipality  
654 or charter county may be increased by ordinance or resolution by  
655 an amount not to exceed a rate of 0.12 percent.

656 2. If a noncharter county elects to not require permit  
657 fees, the total rate for the local communications services tax  
658 ~~as computed under s. 202.20~~ for that noncharter county may be  
659 increased by ordinance or resolution by an amount not to exceed  
660 a rate of 0.24 percent, to replace the revenue the noncharter  
661 county would otherwise have received from permit fees for  
662 providers of communications services.

663 Section 12. Section 202.20, Florida Statutes, is repealed.

664 Section 13. The Division of Law Revision is directed to  
665 replace the phrase "this act" in Section 7 of this act with the  
666 chapter law of this act.

667 Section 14. Except as otherwise expressly provided in this

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668 act and except for this section, which shall take effect upon  
669 this act becoming a law, this act shall take effect January 1,  
670 2021.