

CS/SB 2024 — Tax on Communications and Utility Services

by Policy and Steering Committee on Ways and Means; and Senator Alexander

The bill, relating to the tax on communications and utility services:

- Reduces the rate of the communication services tax from 6.8% to 6.65%. Increases the gross receipts tax on communication services from 2.37% to 2.52%.
- Preserves the existing residential exemption for state sales tax on this increased percentage of gross receipts tax, ensuring no person would pay any additional tax.
- Revises the calculation for the amount of issuance of Public Education Capital Outlay bonds to reflect the revenues that would have been collected had this legislation been in place throughout the 24 month measurement period.
- Provides that the dealer of communication services, in administering the tax, shall collect a combined rate of 6.8%.
- Provides the Department of Revenue emergency rule making authority.

The bill amends sections 202.12, 202.125, 203.1 and 215.61, Florida Statutes.

The bill is effective upon becoming a law, except that sections 1 through 5 apply to taxable transactions included on bills for service dated on or after August 1, 2010.

If approved by the Governor, these provisions take effect upon becoming law.

Vote: Senate 39-0; House 116-0