

1 A bill to be entitled
 2 An act relating to the tax on communications and
 3 utility services; amending s. 202.12, F.S.; changing
 4 the rate at which the sales price of certain
 5 communications services are taxed; amending ss.
 6 202.12001 and 203.001, F.S.; conforming cross-
 7 references; amending s. 203.01, F.S.; changing the
 8 rate of the additional tax on certain communications
 9 services; providing an effective date.

10

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

12

13 Section 1. Paragraph (a) of subsection (1) of section
 14 202.12, Florida Statutes, is amended to read:

15 202.12 Sales of communications services.—The Legislature
 16 finds that every person who engages in the business of selling
 17 communications services at retail in this state is exercising a
 18 taxable privilege. It is the intent of the Legislature that the
 19 tax imposed by chapter 203 be administered as provided in this
 20 chapter.

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

24 (a) Except as otherwise provided in this subsection, at a
 25 rate of 6.2 ~~6.65~~ percent applied to the sales price of the
 26 communications service which:

- 27 1. Originates and terminates in this state, or
- 28 2. Originates or terminates in this state and is charged

PCB FTC 12-05

ORIGINAL

2012

29 | to a service address in this state,
 30 |
 31 | when sold at retail, computed on each taxable sale for the
 32 | purpose of remitting the tax due. The gross receipts tax imposed
 33 | by chapter 203 shall be collected on the same taxable
 34 | transactions and remitted with the tax imposed by this
 35 | paragraph. If no tax is imposed by this paragraph by reason of
 36 | s. 202.125(1), the tax imposed by chapter 203 shall nevertheless
 37 | be collected and remitted in the manner and at the time
 38 | prescribed for tax collections and remittances under this
 39 | chapter.

40 | Section 2. Section 202.12001, Florida Statutes, is amended
 41 | to read:

42 | 202.12001 Combined rate for tax collected pursuant to ss.
 43 | 202.12(1)(a) and 203.01(1)(b). ~~A In complying with ss. 1-3, ch.~~
 44 | ~~2010-149, Laws of Florida,~~ the dealer of communication services
 45 | may collect a combined rate of 6.8 percent comprised of 6.2 ~~6.65~~
 46 | percent and 0.6 ~~0.15~~ percent required by ss. 202.12(1)(a) and
 47 | 203.01(1)(b)3., respectively, as long as the provider properly
 48 | reflects the tax collected with respect to the two provisions as
 49 | required in the return to the Department of Revenue.

50 | Section 3. Section 203.001, Florida Statutes, is amended
 51 | to read:

52 | 203.001 Combined rate for tax collected pursuant to ss.
 53 | 202.12(1)(a) and 203.01(1)(b). ~~A In complying with ss. 1-3, ch.~~
 54 | ~~2010-149, Laws of Florida,~~ the dealer of communication services
 55 | may collect a combined rate of 6.8 percent comprised of 6.2 ~~6.65~~
 56 | percent and 0.6 ~~0.15~~ percent required by ss. 202.12(1)(a) and

PCB FTC 12-05

ORIGINAL

2012

57 | 203.01(1)(b)3., respectively, as long as the provider properly
58 | reflects the tax collected with respect to the two provisions as
59 | required in the return to the Department of Revenue.

60 | Section 4. Paragraph (b) of subsection (1) of section
61 | 203.01, Florida Statutes, is amended to read:

62 | 203.01 Tax on gross receipts for utility and
63 | communications services.—

64 | (1)

65 | (b)1. The rate applied to utility services shall be 2.5
66 | percent.

67 | 2. The rate applied to communications services shall be
68 | 2.37 percent.

69 | 3. There shall be an additional rate of 0.6 ~~0.15~~ percent
70 | applied to communication services subject to the tax levied
71 | pursuant to s. 202.12(1)(a), (c), and (d). The exemption
72 | provided in s. 202.125(1) applies to the tax levied pursuant to
73 | this subparagraph.

74 | Section 5. This act shall take effect July 1, 2012.