

By Senator Hukill

8-00376A-14

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1                                   A bill to be entitled  
 2       An act relating to communications services taxes;  
 3       amending s. 202.12, F.S.; reducing the tax rate  
 4       applied to the sale of communications services;  
 5       reducing the tax rate applied to the retail sale of  
 6       direct-to-home satellite services; amending ss.  
 7       202.12001 and 203.001, F.S.; conforming rates to the  
 8       reduction of the communications services tax;  
 9       providing an effective date.

10  
 11 Be It Enacted by the Legislature of the State of Florida:

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 13       Section 1. Paragraphs (a) and (b) of subsection (1) of  
 14       section 202.12, Florida Statutes, are 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 4.65 ~~6.65~~ percent applied to the sales price of the  
 26       communications service that ~~which~~:

- 27             1. Originates and terminates in this state;; or  
 28             2. Originates or terminates in this state and is charged to  
 29       a service address in this state,

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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 due to the  
36 exemption provided under ~~by reason of~~ s. 202.125(1), the tax  
37 imposed by chapter 203 shall nevertheless be collected and  
38 remitted in the manner and at the time prescribed for tax  
39 collections and remittances under this chapter.

40 (b) At the rate of 8.8 ~~10.8~~ percent on the retail sales  
41 price of any direct-to-home satellite service received in this  
42 state. The proceeds of the tax imposed under this paragraph  
43 shall be accounted for and distributed in accordance with s.  
44 202.18(2). The gross receipts tax imposed by chapter 203 shall  
45 be collected on the same taxable transactions and remitted with  
46 the tax imposed by this paragraph.

47 Section 2. Section 202.12001, Florida Statutes, is amended  
48 to read:

49 202.12001 Combined rate for tax collected pursuant to ss.  
50 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
51 2010-149, Laws of Florida, the dealer of communication services  
52 may collect a combined rate of 4.8 ~~6.8~~ percent comprised of 4.65  
53 ~~6.65~~ percent and 0.15 percent required by ss. 202.12(1)(a) and  
54 203.01(1)(b)3., respectively, if ~~as long as~~ the provider  
55 properly reflects the tax collected with respect to the two  
56 provisions as required in the return to the Department of  
57 Revenue.

58 Section 3. Section 203.001, Florida Statutes, is amended to

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59 read:

60 203.001 Combined rate for tax collected pursuant to ss.  
61 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
62 2010-149, Laws of Florida, the dealer of communication services  
63 may collect a combined rate of 4.8 ~~6.8~~ percent comprised of 4.65  
64 ~~6.65~~ percent and 0.15 percent required by ss. 202.12(1)(a) and  
65 203.01(1)(b)3., respectively, if ~~as long as~~ the provider  
66 properly reflects the tax collected with respect to the two  
67 provisions as required in the return to the Department of  
68 Revenue.

69 Section 4. This act shall take effect January 1, 2015.