



633482

576-02868-14

Proposed Committee Substitute by the Committee on Appropriations  
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to communications services taxes;  
amending s. 202.12, F.S.; reducing the tax rate  
applied to the sale of communications services;  
reducing the tax rate applied to the retail sale of  
direct-to-home satellite services; amending s.  
202.12001, F.S.; conforming rates to the reduction of  
the communications services tax; amending s. 202.18,  
F.S.; revising the distribution of tax revenues  
received; amending s. 203.001, F.S.; conforming rates  
to the reduction of the communications services tax;  
providing applicability; providing an effective date.

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

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

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

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

(a) Except as otherwise provided in this subsection, at a



633482

576-02868-14

28 rate of 6.07 ~~6.65~~ percent applied to the sales price of the  
29 communications service that ~~which~~:

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

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

43 (b) At the rate of 10.22 ~~10.8~~ percent on the retail sales  
44 price of any direct-to-home satellite service received in this  
45 state. The proceeds of the tax imposed under this paragraph  
46 shall be accounted for and distributed in accordance with s.  
47 202.18(2). The gross receipts tax imposed by chapter 203 shall  
48 be collected on the same taxable transactions and remitted with  
49 the tax imposed by this paragraph.

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

52 202.12001 Combined rate for tax collected pursuant to ss.  
53 202.12(1)(a) and 203.01(1)(b).—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 6.22 ~~6.8~~ percent comprised of  
56 6.07 ~~6.65~~ percent and 0.15 percent required by ss. 202.12(1)(a)



633482

576-02868-14

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

61 Section 3. Subsection (2) of section 202.18, Florida  
62 Statutes, is amended to read:

63 202.18 Allocation and disposition of tax proceeds.—The  
64 proceeds of the communications services taxes remitted under  
65 this chapter shall be treated as follows:

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

68 (a) The portion of such proceeds that constitute ~~which~~  
69 ~~constitutes~~ gross receipts taxes, imposed at the rate prescribed  
70 in chapter 203, shall be deposited as provided by law and in  
71 accordance with s. 9, Art. XII of the State Constitution.

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

79 (c)1. During each calendar year, the remaining portion of  
80 such proceeds shall be transferred to the Local Government Half-  
81 cent Sales Tax Clearing Trust Fund. Seventy percent of such  
82 proceeds shall be allocated in the same proportion as the  
83 allocation of total receipts of the half-cent sales tax under s.  
84 218.61 and the emergency distribution under s. 218.65 in the  
85 prior state fiscal year. Thirty percent of such proceeds shall



633482

576-02868-14

86 be distributed pursuant to s. 218.67.

87 2. The proportion of the proceeds allocated based on the  
88 emergency distribution under s. 218.65 shall be distributed  
89 pursuant to s. 218.65.

90 3. In each calendar year, the proportion of the proceeds  
91 allocated based on the half-cent sales tax under s. 218.61 shall  
92 be allocated to each county in the same proportion as the  
93 county's percentage of total sales tax allocation for the prior  
94 state fiscal year and distributed pursuant to s. 218.62.

95 4. The department shall distribute the appropriate amount  
96 to each municipality and county each month at the same time that  
97 local communications services taxes are distributed pursuant to  
98 subsection (3).

99 Section 4. Section 203.001, Florida Statutes, is amended to  
100 read:

101 203.001 Combined rate for tax collected pursuant to ss.  
102 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
103 2010-149, Laws of Florida, the dealer of communication services  
104 may collect a combined rate of 6.22 ~~6.8~~ percent comprised of  
105 6.07 ~~6.65~~ percent and 0.15 percent required by ss. 202.12(1)(a)  
106 and 203.01(1)(b)3., respectively, if ~~as long as~~ the provider  
107 properly reflects the tax collected with respect to the two  
108 provisions as required in the return to the Department of  
109 Revenue.

110 Section 5. This act shall take effect upon becoming a law.