

By Senator Hukill

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1 A bill to be entitled
2 An act relating to taxes; amending s. 202.12, F.S.;
3 reducing the tax rate applied to the sale of
4 communications services; reducing the tax rate applied
5 to the retail sale of direct-to-home satellite
6 services; amending s. 202.12001, F.S.; conforming
7 rates to the reduction of the communications services
8 tax; amending s. 202.18, F.S.; revising the allocation
9 of tax revenue received from the communications
10 services tax; amending s. 202.27, F.S.; authorizing
11 dealers to use a period other than a calendar month
12 for the purpose of determining the communications
13 services taxes to be remitted; amending s. 202.28,
14 F.S.; limiting the disallowance of collection
15 allowance under certain circumstances; amending s.
16 203.001, F.S.; conforming rates to the reduction of
17 the communications services tax; amending s. 212.20,
18 F.S.; revising the distributions of tax revenue
19 received from the sales and use tax, communications
20 services tax, and gross receipts tax; providing
21 applicability; providing for construction of the act
22 in pari materia with laws enacted during the 2015
23 Regular Session of the Legislature; providing
24 effective dates.

25
26 Be It Enacted by the Legislature of the State of Florida:

27
28 Section 1. Paragraphs (a) and (b) of subsection (1) of
29 section 202.12, Florida Statutes, are amended to read:

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30 202.12 Sales of communications services.—The Legislature
31 finds that every person who engages in the business of selling
32 communications services at retail in this state is exercising a
33 taxable privilege. It is the intent of the Legislature that the
34 tax imposed by chapter 203 be administered as provided in this
35 chapter.

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

39 (a) Except as otherwise provided in this subsection, at the
40 ~~a~~ rate of 3.05 ~~6.65~~ percent applied to the sales price of the
41 communications service that ~~which~~:

42 1. Originates and terminates in this state, or

43 2. Originates or terminates in this state and is charged to
44 a service address in this state,

45
46 when sold at retail, computed on each taxable sale for the
47 purpose of remitting the tax due. The gross receipts tax imposed
48 by chapter 203 shall be collected on the same taxable
49 transactions and remitted with the tax imposed by this
50 paragraph. If no tax is imposed by this paragraph due to the
51 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
52 imposed by chapter 203 shall nevertheless be collected and
53 remitted in the manner and at the time prescribed for tax
54 collections and remittances under this chapter.

55 (b) At the rate of 7.2 ~~10.8~~ percent applied to ~~on~~ the
56 retail sales price of any direct-to-home satellite service
57 received in this state. The proceeds of the tax imposed under
58 this paragraph shall be accounted for and distributed in

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59 accordance with s. 202.18(2). The gross receipts tax imposed by
60 chapter 203 shall be collected on the same taxable transactions
61 and remitted with the tax imposed by this paragraph.

62 Section 2. Section 202.12001, Florida Statutes, is amended
63 to read:

64 202.12001 Combined rate for tax collected pursuant to ss.
65 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
66 2010-149, Laws of Florida, the dealer of communication services
67 may collect a combined rate of 3.2 ~~6.8~~ percent, composed
68 ~~comprised~~ of the 3.05 ~~6.65~~ percent and 0.15 percent rates
69 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
70 if as long as the provider properly reflects the tax collected
71 with respect to the two provisions as required in the return to
72 the department ~~of Revenue~~.

73 Section 3. Effective August 1, 2015, subsection (2) of
74 section 202.18, Florida Statutes, is amended to read:

75 202.18 Allocation and disposition of tax proceeds.—The
76 proceeds of the communications services taxes remitted under
77 this chapter shall be treated as follows:

78 (2) The proceeds of the taxes remitted under s.
79 202.12(1)(b) shall be allocated ~~divided~~ as follows:

80 (a) The portion of the ~~such~~ proceeds which constitutes
81 gross receipts taxes, imposed at the rate prescribed in chapter
82 203, shall be deposited as provided by law and in accordance
83 with s. 9, Art. XII of the State Constitution.

84 (b) Forty-four and one-half ~~Sixty-three~~ percent of the
85 remainder shall be allocated to the state and distributed
86 pursuant to s. 212.20(6), except that the proceeds allocated
87 pursuant to s. 212.20(6)(d)2. shall be prorated to the

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88 participating counties in the same proportion as that month's
89 collection of the taxes and fees imposed pursuant to chapter 212
90 and paragraph (1) (b).

91 (c)1. During each calendar year, the remaining portion of
92 the such proceeds shall be transferred to the Local Government
93 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such
94 proceeds shall be allocated in the same proportion as the
95 allocation of total receipts of the half-cent sales tax under s.
96 218.61 and the emergency distribution under s. 218.65 in the
97 prior state fiscal year. Thirty percent of such proceeds shall
98 be distributed pursuant to s. 218.67.

99 2. The proportion of the proceeds allocated based on the
100 emergency distribution under s. 218.65 shall be distributed
101 pursuant to s. 218.65.

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

107 4. The department shall distribute the appropriate amount
108 to each municipality and county each month at the same time that
109 local communications services taxes are distributed pursuant to
110 subsection (3).

111 Section 4. Subsection (1) of section 202.27, Florida
112 Statutes, is amended to read:

113 202.27 Return filing; rules for self-accrual.—

114 (1) For the purpose of ascertaining the amount of tax
115 payable under this chapter and chapter 203, every dealer shall
116 ~~has the duty to~~ file a return and remit the taxes required to be

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117 collected in any calendar month to the department, on or before
118 the 20th day of the subsequent calendar month, upon forms
119 prepared and furnished by the department or in a format
120 prescribed by it. The department shall, by rule, prescribe the
121 information to be furnished by taxpayers on such returns. For
122 the purpose of determining the taxes required to be remitted
123 under this subsection, a dealer may elect to use an alternative
124 period basis. An alternative period basis is any month-long
125 period, other than a calendar month, which has an end date on or
126 after the 15th day of the calendar month. The election shall be
127 made upon forms prepared and furnished by the department or in a
128 format prescribed by it. A dealer making the election is bound
129 by the election for at least 12 months and shall file a return
130 and remit the taxes required to be collected in each alternative
131 period to the department on or before the 20th day of the
132 subsequent calendar month.

133 Section 5. Paragraph (d) is added to subsection (1) of
134 section 202.28, Florida Statutes, to read:

135 202.28 Credit for collecting tax; penalties.—

136 (1) Except as otherwise provided in s. 202.22, for the
137 purpose of compensating persons providing communications
138 services for the keeping of prescribed records, the filing of
139 timely tax returns, and the proper accounting and remitting of
140 taxes, persons collecting taxes imposed under this chapter and
141 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
142 of the amount of the tax due and accounted for and remitted to
143 the department.

144 (d) A disallowance of a collection allowance under this
145 subsection based on a delinquent tax payment is limited to the

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146 percentage of the total tax due, before the collection allowance
147 was calculated, which is delinquent at the time of payment.

148 Section 6. Section 203.001, Florida Statutes, is amended to
149 read:

150 203.001 Combined rate for tax collected pursuant to ss.
151 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
152 2010-149, Laws of Florida, the dealer of communication services
153 may collect a combined rate of 3.2 ~~6.8~~ percent, composed
154 ~~comprised~~ of the 3.05 ~~6.65~~ percent and 0.15 percent rates
155 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
156 if as long as the provider properly reflects the tax collected
157 with respect to the two provisions as required in the return to
158 the Department of Revenue.

159 Section 7. Effective September 1, 2015, paragraph (d) of
160 subsection (6) of section 212.20, Florida Statutes, is amended
161 to read:

162 212.20 Funds collected, disposition; additional powers of
163 department; operational expense; refund of taxes adjudicated
164 unconstitutionally collected.—

165 (6) Distribution of all proceeds under this chapter and ss.
166 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

167 (d) The proceeds of all other taxes and fees imposed
168 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
169 and (2)(b) shall be distributed as follows:

170 1. In any fiscal year, the greater of \$500 million, minus
171 an amount equal to 4.6 percent of the proceeds of the taxes
172 collected pursuant to chapter 201, or 5.2 percent of all other
173 taxes and fees imposed pursuant to this chapter or remitted
174 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in

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175 monthly installments into the General Revenue Fund.

176 2. After the distribution under subparagraph 1., 9.0739
177 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
178 located within a participating county pursuant to s. 218.61
179 shall be transferred into the Local Government Half-cent Sales
180 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
181 be transferred shall be reduced by 0.1 percent, and the
182 department shall distribute this amount to the Public Employees
183 Relations Commission Trust Fund less \$5,000 each month, which
184 shall be added to the amount calculated in subparagraph 3. and
185 distributed accordingly.

186 3. After the distribution under subparagraphs 1. and 2.,
187 0.0976 ~~0.0956~~ percent shall be transferred to the Local
188 Government Half-cent Sales Tax Clearing Trust Fund and
189 distributed pursuant to s. 218.65.

190 4. After the distributions under subparagraphs 1., 2., and
191 3., 2.1039 ~~2.0603~~ percent of the available proceeds shall be
192 transferred monthly to the Revenue Sharing Trust Fund for
193 Counties pursuant to s. 218.215.

194 5. After the distributions under subparagraphs 1., 2., and
195 3., 1.3803 ~~1.3517~~ percent of the available proceeds shall be
196 transferred monthly to the Revenue Sharing Trust Fund for
197 Municipalities pursuant to s. 218.215. If the total revenue to
198 be distributed pursuant to this subparagraph is at least as
199 great as the amount due from the Revenue Sharing Trust Fund for
200 Municipalities and the former Municipal Financial Assistance
201 Trust Fund in state fiscal year 1999-2000, no municipality shall
202 receive less than the amount due from the Revenue Sharing Trust
203 Fund for Municipalities and the former Municipal Financial

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204 Assistance Trust Fund in state fiscal year 1999-2000. If the
205 total proceeds to be distributed are less than the amount
206 received in combination from the Revenue Sharing Trust Fund for
207 Municipalities and the former Municipal Financial Assistance
208 Trust Fund in state fiscal year 1999-2000, each municipality
209 shall receive an amount proportionate to the amount it was due
210 in state fiscal year 1999-2000.

211 6. Of the remaining proceeds:

212 a. In each fiscal year, the sum of \$29,915,500 shall be
213 divided into as many equal parts as there are counties in the
214 state, and one part shall be distributed to each county. The
215 distribution among the several counties must begin each fiscal
216 year on or before January 5~~th~~ and continue monthly for a total
217 of 4 months. If a local or special law required that any moneys
218 accruing to a county in fiscal year 1999-2000 under the then-
219 existing provisions of s. 550.135 be paid directly to the
220 district school board, special district, or a municipal
221 government, such payment must continue until the local or
222 special law is amended or repealed. The state covenants with
223 holders of bonds or other instruments of indebtedness issued by
224 local governments, special districts, or district school boards
225 before July 1, 2000, that it is not the intent of this
226 subparagraph to adversely affect the rights of those holders or
227 relieve local governments, special districts, or district school
228 boards of the duty to meet their obligations as a result of
229 previous pledges or assignments or trusts entered into which
230 obligated funds received from the distribution to county
231 governments under then-existing s. 550.135. This distribution
232 specifically is in lieu of funds distributed under s. 550.135

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233 before July 1, 2000.

234 b. The department shall distribute \$166,667 monthly to each
235 applicant certified as a facility for a new or retained
236 professional sports franchise pursuant to s. 288.1162. Up to
237 \$41,667 shall be distributed monthly by the department to each
238 certified applicant as defined in s. 288.11621 for a facility
239 for a spring training franchise. However, not more than \$416,670
240 may be distributed monthly in the aggregate to all certified
241 applicants for facilities for spring training franchises.
242 Distributions begin 60 days after such certification and
243 continue for not more than 30 years, except as otherwise
244 provided in s. 288.11621. A certified applicant identified in
245 this sub-subparagraph may not receive more in distributions than
246 expended by the applicant for the public purposes provided in s.
247 288.1162(5) or s. 288.11621(3).

248 c. Beginning 30 days after notice by the Department of
249 Economic Opportunity to the Department of Revenue that an
250 applicant has been certified as the professional golf hall of
251 fame pursuant to s. 288.1168 and is open to the public, \$166,667
252 shall be distributed monthly, for up to 300 months, to the
253 applicant.

254 d. Beginning 30 days after notice by the Department of
255 Economic Opportunity to the Department of Revenue that the
256 applicant has been certified as the International Game Fish
257 Association World Center facility pursuant to s. 288.1169, and
258 the facility is open to the public, \$83,333 shall be distributed
259 monthly, for up to 168 months, to the applicant. This
260 distribution is subject to reduction pursuant to s. 288.1169. A
261 lump sum payment of \$999,996 shall be made after certification

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262 and before July 1, 2000.

263 e. The department shall distribute up to \$83,333 monthly to
264 each certified applicant as defined in s. 288.11631 for a
265 facility used by a single spring training franchise, or up to
266 \$166,667 monthly to each certified applicant as defined in s.
267 288.11631 for a facility used by more than one spring training
268 franchise. Monthly distributions begin 60 days after such
269 certification or July 1, 2016, whichever is later, and continue
270 for not more than 20 years to each certified applicant as
271 defined in s. 288.11631 for a facility used by a single spring
272 training franchise or not more than 25 years to each certified
273 applicant as defined in s. 288.11631 for a facility used by more
274 than one spring training franchise. A certified applicant
275 identified in this sub-subparagraph may not receive more in
276 distributions than expended by the applicant for the public
277 purposes provided in s. 288.11631(3).

278 f. Beginning 45 days after notice by the Department of
279 Economic Opportunity to the Department of Revenue that an
280 applicant has been approved by the Legislature and certified by
281 the Department of Economic Opportunity under s. 288.11625 or
282 upon a date specified by the Department of Economic Opportunity
283 as provided under s. 288.11625(6)(d), the department shall
284 distribute each month an amount equal to one-twelfth of the
285 annual distribution amount certified by the Department of
286 Economic Opportunity for the applicant. The department may not
287 distribute more than \$7 million in the 2014-2015 fiscal year or
288 more than \$13 million annually thereafter under this sub-
289 subparagraph.

290 7. All other proceeds must remain in the General Revenue

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291 Fund.

292 Section 8. This act applies to taxable transactions
293 included on bills for communication services which are dated on
294 or after July 1, 2015.

295 Section 9. If any law amended by this act was also amended
296 by a law enacted during the 2015 Regular Session of the
297 Legislature, such laws shall be construed as if they had been
298 enacted during the same session of the Legislature and full
299 effect shall be given to each if possible.

300 Section 10. Except as otherwise provided in this act, this
301 act shall take effect July 1, 2015.