



452656

LEGISLATIVE ACTION

| Senate | . | House |
|---------------------|---|---------------------|
| | . | |
| | . | |
| Floor: 1d/AD/2R | . | Floor: C |
| 05/05/2017 02:47 PM | . | 05/08/2017 06:09 PM |
| | . | |

Senator Stargel moved the following:

1 **Senate Amendment to Amendment (945880) (with title**
2 **amendment)**

3
4 Between lines 1994 and 1995
5 insert:

6 Section 55. For the purpose of incorporating paragraph (s)
7 of subsection (5) of section 212.08, Florida Statutes, as
8 created by this act, paragraph (a) of subsection (1) of section
9 203.01, Florida Statutes, is reenacted to read:

10 203.01 Tax on gross receipts for utility and communications
11 services.—



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12 (1) (a) 1. A tax is imposed on gross receipts from utility
13 services that are delivered to a retail consumer in this state.
14 The tax shall be levied as provided in paragraphs (b)-(j).

15 2. A tax is levied on communications services as defined in
16 s. 202.11(1). The tax shall be applied to the same services and
17 transactions as are subject to taxation under chapter 202, and
18 to communications services that are subject to the exemption
19 provided in s. 202.125(1). The tax shall be applied to the sales
20 price of communications services when sold at retail, as the
21 terms are defined in s. 202.11, shall be due and payable at the
22 same time as the taxes imposed pursuant to chapter 202, and
23 shall be administered and collected pursuant to chapter 202.

24 3. An additional tax is levied on charges for, or the use
25 of, electrical power or energy that is subject to the tax levied
26 pursuant to s. 212.05(1)(e)1.c. or s. 212.06(1). The tax shall
27 be applied to the same transactions or uses as are subject to
28 taxation under s. 212.05(1)(e)1.c. or s. 212.06(1). If a
29 transaction or use is exempt from the tax imposed under s.
30 212.05(1)(e)1.c. or s. 212.06(1), the transaction or use is also
31 exempt from the tax imposed under this subparagraph. The tax
32 shall be applied to charges for electrical power or energy and
33 is due and payable at the same time as taxes imposed pursuant to
34 chapter 212. Chapter 212 governs the administration and
35 enforcement of the tax imposed by this subparagraph. The charges
36 upon which the tax imposed by this subparagraph is applied do
37 not include the taxes imposed by subparagraph 1. or s. 166.231.
38 The tax imposed by this subparagraph becomes state funds at the
39 moment of collection and is not considered as revenue of a
40 utility for purposes of a franchise agreement between the



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41 utility and a local government.

42

43 ===== T I T L E A M E N D M E N T =====

44 And the title is amended as follows:

45 Delete line 2199

46 and insert:

47 tax roll; reenacting s. 203.01(1)(a), F.S., relating
48 to the tax on gross receipts for utility and
49 communications services, to incorporate the creation
50 of s. 212.08(5)(s), F.S.; providing an appropriation;
51 providing