

The Florida Senate
HOUSE MESSAGE SUMMARY

Prepared By: The Professional Staff of the Committee on Finance and Tax

[2019h07123.hms.docx]

BILL: CS/HB 7123, Engrossed 1 (CS/CS/SB 1412)

INTRODUCER: Appropriations Committee; Ways and Means Committee; and Rep. Avila

SUBJECT: Taxation

DATE: May 3, 2019

I. Amendments Contained in Message:

House Amendment 1– 743867 to Senate Amendment 1 – 749698 (body with title)
House Amendment 2– 636739 to House Amendment 1 – 743867 (body)

II. Summary of Amendments Contained in Message:

House Amendment 1 The amendment states that a communications services provider that collects and remits the communications services tax is not required to pay right of way fees. A pass-through provider is defined as a person with communications services equipment in the right of way but who does not collect the municipality or county’s communications services taxes. A pass-through provider is subject to right of way fees. The amendment excludes from the definition of a pass-through provider a person who does not collect the communications services tax for the county or municipality, but who sells communications services to a person who does collect the tax.

House Amendment 2 The amendment requires that funds generated by voted discretionary millages must be shared proportionately with charter schools based on student enrollment. It also requires the referendum must contain an explanation of the distribution methodology.