

Committee on Communications, Energy, and Public Utilities

CS/HB 803 — Communications Service Tax

by Finance and Tax Subcommittee; Rep. Boyd and others (CS/CS/CS/SB 898 by Appropriations Committee; Commerce and Tourism Committee; Communications, Energy, and Public Utilities Committee; and Senators Abruzzo and Soto)

The communications services tax is levied on each taxable sale of communications services at retail in this state. The category of “information services” is expressly excluded from the definition of the term “communications services,” thereby exempting sales of information services from the tax.

The bill amends the definition of the term “information services” to include data processing and other services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a purchaser whose primary purpose for the underlying transaction is the processed data or information.

If approved by the Governor, these provisions take effect July 1, 2014.

Vote: Senate 39-0; House 111-0