

By Representative Harrington

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A bill to be entitled
An act relating to taxation of
telecommunications services; prohibiting any
tax pursuant to ch. 166, ch. 203, or ch. 212,
F.S., on specified services; providing an
effective date.

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

Section 1. A tax may not be imposed, assessed, or collected pursuant to chapter 166, chapter 203, or chapter 212, Florida Statutes, with respect to charges for or receipts from Internet-access service, electronic mail service, electronic bulletin board service, or computer exchange service as defined in section 203.012(6), Florida Statutes.

Section 2. It is the intent of the Legislature that the exemptions provided by this act are remedial and are intended to clarify existing law.

Section 3. This act shall take effect upon becoming a law.

HOUSE SUMMARY

Provides that no tax shall be imposed under chapters 166, 203, or 212, F.S., on Internet access, electronic mail, electronic bulletin board, or computer exchange services. Specifies intent that the act is remedial.