

By Senator Haridopolos

26-795-07

1 A bill to be entitled

2 An act relating to the communications services

3 tax; amending s. 202.12, F.S.; lowering the tax

4 rate applied to the sale price of

5 communications services in this state; amending

6 s. 202.18, F.S.; revising the allocation to the

7 state and counties of a portion of the taxes

8 remitted; providing an effective date.

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

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12 Section 1. Subsection (1) of section 202.12, Florida

13 Statutes, is amended to read:

14 202.12 Sales of communications services.--The

15 Legislature finds that every person who engages in the

16 business of selling communications services at retail in this

17 state is exercising a taxable privilege. It is the intent of

18 the Legislature that the tax imposed by chapter 203 be

19 administered as provided in this chapter.

20 (1) For the exercise of such privilege, a tax is

21 levied on each taxable transaction, and the tax is due and

22 payable as follows:

23 (a) Except as otherwise provided in this subsection,

24 at a rate of 5.63 ~~6.8~~ percent applied to the sales price of

25 the communications service which:

26 1. Originates and terminates in this state, or

27 2. Originates or terminates in this state and is

28 charged to a service address in this state,

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30 when sold at retail, computed on each taxable sale for the

31 purpose of remitting the tax due. The gross receipts tax

1 imposed by chapter 203 shall be collected on the same taxable
2 transactions and remitted with the tax imposed by this
3 paragraph. If no tax is imposed by this paragraph by reason of
4 s. 202.125(1), the tax imposed by chapter 203 shall
5 nevertheless be collected and remitted in the manner and at
6 the time prescribed for tax collections and remittances under
7 this chapter.

8 (b) At the rate of 9.63 ~~10.8~~ percent on the retail
9 sales price of any direct-to-home satellite service received
10 in this state. The proceeds of the tax imposed under this
11 paragraph shall be accounted for and distributed in accordance
12 with s. 202.18(2). The gross receipts tax imposed by chapter
13 203 shall be collected on the same taxable transactions and
14 remitted with the tax imposed by this paragraph.

15 (c) At the rate set forth in paragraph (a) on the
16 sales price of private communications services provided within
17 this state, which shall be determined in accordance with the
18 following provisions:

19 1. Any charge with respect to a channel termination
20 point located within this state;

21 2. Any charge for the use of a channel between two
22 channel termination points located in this state; and

23 3. Where channel termination points are located both
24 within and outside of this state:

25 a. If any segment between two such channel termination
26 points is separately billed, 50 percent of such charge; and

27 b. If any segment of the circuit is not separately
28 billed, an amount equal to the total charge for such circuit
29 multiplied by a fraction, the numerator of which is the number
30 of channel termination points within this state and the
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1 denominator of which is the total number of channel
2 termination points of the circuit.

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4 The gross receipts tax imposed by chapter 203 shall be
5 collected on the same taxable transactions and remitted with
6 the tax imposed by this paragraph.

7 (d) At the rate set forth in paragraph (a) applied to
8 the sales price of all mobile communications services deemed
9 to be provided to a customer by a home service provider
10 pursuant to s. 117(a) of the Mobile Telecommunications
11 Sourcing Act, Pub. L. No. 106-252, if such customer's service
12 address is located within this state.

13 Section 2. Subsection (2) of section 202.18, Florida
14 Statutes, is amended to read:

15 202.18 Allocation and disposition of tax
16 proceeds.--The proceeds of the communications services taxes
17 remitted under this chapter shall be treated as follows:

18 (2) The proceeds of the taxes remitted under s.
19 202.12(1)(b) shall be divided as follows:

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

24 (b) Fifty-eight and one-half ~~Sixty-three~~ percent of
25 the remainder shall be allocated to the state and distributed
26 pursuant to s. 212.20(6), except that the proceeds allocated
27 pursuant to s. 212.20(6)(d)3. shall be prorated to the
28 participating counties in the same proportion as that month's
29 collection of the taxes and fees imposed pursuant to chapter
30 212 and paragraph (1)(b).
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1 (c)1. During each calendar year, the remaining portion
2 of such proceeds shall be transferred to the Local Government
3 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of
4 such proceeds shall be allocated in the same proportion as the
5 allocation of total receipts of the half-cent sales tax under
6 s. 218.61 and the emergency distribution under s. 218.65 in
7 the prior state fiscal year. Thirty percent of such proceeds
8 shall be distributed pursuant to s. 218.67.

9 2. The proportion of the proceeds allocated based on
10 the emergency distribution under s. 218.65 shall be
11 distributed pursuant to s. 218.65.

12 3. In each calendar year, the proportion of the
13 proceeds allocated based on the half-cent sales tax under s.
14 218.61 shall be allocated to each county in the same
15 proportion as the county's percentage of total sales tax
16 allocation for the prior state fiscal year and distributed
17 pursuant to s. 218.62.

18 4. The department shall distribute the appropriate
19 amount to each municipality and county each month at the same
20 time that local communications services taxes are distributed
21 pursuant to subsection (3).

22 Section 3. This act shall take effect January 1, 2008.

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25 SENATE SUMMARY

26 Lowers the tax rate applied to the sale price of
27 communications services in this state. Changes the
28 allocation to the state and counties of a portion of the
29 taxes remitted.
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