

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Grant offered the following:

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3 **Amendment (with title amendment)**

4 Between lines 584 and 585, insert:

5 Section 12. Effective upon this act becoming a law:

6 (1) The Communications Services Tax Working Group is  
7 created and housed for administrative purposes within the  
8 Department of Revenue.

9 (2) The working group shall consist of 11 members as  
10 follows:

11 (a) The executive director of the Department of Revenue,  
12 or his or her designee, who shall serve as chairperson and as a  
13 nonvoting member and who shall appoint the remaining members.

14 (b) Six members, including, but not limited to,  
15 representatives of dealers, retailers, video service providers,

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16 direct-to-home satellite service providers, local phone service  
17 providers, and wireless providers who provide prepaid services.

18 (c) Two representatives of counties.

19 (d) Two representatives of municipalities.

20 (3) Members of the working group are not entitled to  
21 receive reimbursement for per diem and travel expenses other  
22 than reimbursement provided by their respective group, office,  
23 or agency.

24 (4) The working group shall:

25 (a) Review national and state tax policies relating to the  
26 communications industry;

27 (b) Review the amount of tax revenue that has been  
28 generated by the communications services taxes imposed or  
29 administered pursuant to chapter 202, Florida Statutes, and that  
30 is expected to be generated in the future, and the extent to  
31 which this revenue has been relied on to secure bonded  
32 indebtedness;

33 (c) Review the state's ability to design tax laws that are  
34 efficient and fairly administered, including whether the  
35 applicability of the tax laws is reasonably clear to  
36 communications service providers, retailers, customers, local  
37 governments, and state administrators. This review shall take  
38 into consideration the diverse and evolutionary nature of  
39 communication technology and the resulting services,  
40 particularly as it applies to prepaid wireless services;

41 (d) Review the administrative burdens imposed on  
42 communications services providers, retailers, local governments,  
43 and the department under the current tax structure;

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44 (e) Identify options for reducing the administrative  
45 burdens and for developing a unified tax or reducing the high  
46 degree of local communications services tax rate variability,  
47 including the feasibility of distributing revenues based on  
48 formulas; and

49 (f) Identify options that remove competitive advantages  
50 due to taxation for competing, functionally equivalent  
51 communications services.

52 (5) The working group shall prepare a report that  
53 addresses each issue specified in subsection (4). The group  
54 shall submit the report to the Governor, the President of the  
55 Senate, and the Speaker of the House of Representatives by  
56 February 1, 2013. The working group shall hold meetings as  
57 frequently as deemed necessary by the chair to produce the  
58 report.

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**T I T L E A M E N D M E N T**

Remove line 28 and insert:

retroactive effect; creating the Communications Services Tax Working Group; housing the working group in the Department of Revenue for administrative purposes; providing for membership; limiting the reimbursement of members for per diem and travel expenses; providing issues that the working group will study; requiring the working group to hold meetings; providing for a

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71 | report to the Governor and Legislature by a certain date;

72 | providing effective dates.

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