

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Clemens offered the following:

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3 **Substitute Amendment for Amendment (081733) (with title**  
4 **amendment)**

5 Between lines 584 and 585, insert:

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

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

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

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

15 (b) Four members, that may include, but not limited to,  
16 video service providers, direct-to-home satellite service

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17 providers, local phone service providers, and wireless providers  
18 who provide prepaid services.

19 (c) Two representatives of counties.

20 (d) Two representatives of municipalities.

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

25 (4) The working group shall:

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

28 (b) Review the historical amount of tax revenue that has  
29 been generated by the communications services taxes imposed or  
30 administered pursuant to chapter 202, Florida Statutes, for the  
31 purposes of determining the effect that laws passed in the past  
32 5 years have had on declining revenues;

33 (c) Review the extent to which this revenue has been  
34 relied on to secure bonded indebtedness;

35 (d) Review the fairness of the state's communications tax  
36 laws and the administrative burdens it contains, including  
37 whether the applicability of the tax laws is reasonably clear to  
38 communications services providers, retailers, customers, local  
39 government entities and state administrators;

40 (e) Identify options for streamlining the administrative  
41 system; and

42 (f) Identify options that remove competitive advantages  
43 within the industry as it relates to the state's tax structure  
44 without unduly reducing revenue to local governments.

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45       (5) The working group shall prepare a report that  
46 addresses each issue specified in subsection (4). The group  
47 shall submit the report to the Governor, the President of the  
48 Senate, and the Speaker of the House of Representatives by  
49 February 1, 2013. The working group shall hold meetings as  
50 frequently as deemed necessary by the chair to produce the  
51 report.

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

58       Remove line 28 and insert:

59       retroactive effect; creating the Communications  
60       Services Tax Working Group; housing the working group  
61       in the Department of Revenue for administrative  
62       purposes; providing for membership; limiting the  
63       reimbursement of members for per diem and travel  
64       expenses; providing issues that the working group will  
65       study; requiring the working group to hold meetings;  
66       providing for a report to the Governor and Legislature  
67       by a certain date; providing effective dates.  
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