

By the Committee on Communications, Energy, and Public Utilities; and Senator Hukill

579-01617-14

2014266c1

A bill to be entitled

An act relating to communications services taxes; amending s. 202.12, F.S.; reducing the tax rate applied to the sale of communications services; reducing the tax rate applied to the retail sale of direct-to-home satellite services; amending s. 202.12001, F.S.; conforming rates to the reduction of the communications services tax; amending s. 202.18, F.S.; revising the distribution of tax revenues received; amending s. 203.001, F.S.; conforming rates to the reduction of the communications services tax; providing applicability; providing an effective date.

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

Section 1. Paragraphs (a) and (b) of subsection (1) of section 202.12, Florida Statutes, are amended to read:

202.12 Sales of communications services.—The Legislature finds that every person who engages in the business of selling communications services at retail in this state is exercising a taxable privilege. It is the intent of the Legislature that the tax imposed by chapter 203 be administered as provided in this chapter.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction, and the tax is due and payable as follows:

(a) Except as otherwise provided in this subsection, at a rate of 4.65 ~~6.65~~ percent applied to the sales price of the communications service that ~~which~~:

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1. Originates and terminates in this state;7 or

2. Originates or terminates in this state and is charged to a service address in this state,

when sold at retail, computed on each taxable sale for the purpose of remitting the tax due. The gross receipts tax imposed by chapter 203 shall be collected on the same taxable transactions and remitted with the tax imposed by this paragraph. If no tax is imposed by this paragraph due to the exemption provided under ~~by reason of~~ s. 202.125(1), the tax imposed by chapter 203 shall nevertheless be collected and remitted in the manner and at the time prescribed for tax collections and remittances under this chapter.

(b) At the rate of 8.8 ~~10.8~~ percent on the retail sales price of any direct-to-home satellite service received in this state. The proceeds of the tax imposed under this paragraph shall be accounted for and distributed in accordance with s. 202.18(2). The gross receipts tax imposed by chapter 203 shall be collected on the same taxable transactions and remitted with the tax imposed by this paragraph.

Section 2. Section 202.12001, Florida Statutes, is amended to read:

202.12001 Combined rate for tax collected pursuant to ss. 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch. 2010-149, Laws of Florida, the dealer of communication services may collect a combined rate of 4.8 ~~6.8~~ percent comprised of 4.65 ~~6.65~~ percent and 0.15 percent required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively, if as long as ~~if as long as~~ the provider properly reflects the tax collected with respect to the two

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59 provisions as required in the return to the Department of
60 Revenue.

61 Section 3. Section 3. Subsection (2) of section 202.18,
62 Florida Statutes, is amended to read:

63 202.18 Allocation and disposition of tax proceeds.—The
64 proceeds of the communications services taxes remitted under
65 this chapter shall be treated as follows:

66 (2) The proceeds of the taxes remitted under s.
67 202.12(1)(b) shall be allocated ~~divided~~ as follows:

68 (a) The portion of such proceeds that constitute ~~which~~
69 ~~constitutes~~ gross receipts taxes, imposed at the rate prescribed
70 in chapter 203, shall be deposited as provided by law and in
71 accordance with s. 9, Art. XII of the State Constitution.

72 (b) Fifty-four and one-half ~~Sixty-three~~ percent of the
73 remainder shall be allocated to the state and distributed
74 pursuant to s. 212.20(6), except that the proceeds allocated
75 pursuant to s. 212.20(6)(d)2. shall be prorated to the
76 participating counties in the same proportion as that month's
77 collection of the taxes and fees imposed pursuant to chapter 212
78 and paragraph (1)(b).

79 (c)1. During each calendar year, the remaining portion of
80 such proceeds shall be transferred to the Local Government Half-
81 cent Sales Tax Clearing Trust Fund. Seventy percent of such
82 proceeds shall be allocated in the same proportion as the
83 allocation of total receipts of the half-cent sales tax under s.
84 218.61 and the emergency distribution under s. 218.65 in the
85 prior state fiscal year. Thirty percent of such proceeds shall
86 be distributed pursuant to s. 218.67.

87 2. The proportion of the proceeds allocated based on the

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88 emergency distribution under s. 218.65 shall be distributed
89 pursuant to s. 218.65.

90 3. In each calendar year, the proportion of the proceeds
91 allocated based on the half-cent sales tax under s. 218.61 shall
92 be allocated to each county in the same proportion as the
93 county's percentage of total sales tax allocation for the prior
94 state fiscal year and distributed pursuant to s. 218.62.

95 4. The department shall distribute the appropriate amount
96 to each municipality and county each month at the same time that
97 local communications services taxes are distributed pursuant to
98 subsection (3).

99 Section 4. Section 203.001, Florida Statutes, is amended to
100 read:

101 203.001 Combined rate for tax collected pursuant to ss.
102 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
103 2010-149, Laws of Florida, the dealer of communication services
104 may collect a combined rate of 4.8 ~~6.8~~ percent comprised of 4.65
105 ~~6.65~~ percent and 0.15 percent required by ss. 202.12(1)(a) and
106 203.01(1)(b)3., respectively, if as long as the provider
107 properly reflects the tax collected with respect to the two
108 provisions as required in the return to the Department of
109 Revenue.

110 Section 5. This act applies to taxable transactions
111 included on bills that are for communication services and that
112 are dated on or after January 1, 2015.

113 Section 6. This act shall take effect upon becoming a law.