### LEGISLATIVE ACTION

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Senator Stargel moved the following:

**Senate Amendment to Amendment (945880) (with title amendment)**

Between lines 1994 and 1995 insert:

Section 55. For the purpose of incorporating paragraph (s) of subsection (5) of section 212.08, Florida Statutes, as created by this act, paragraph (a) of subsection (1) of section 203.01, Florida Statutes, is reenacted to read:

203.01 Tax on gross receipts for utility and communications services.
(1)(a)1. A tax is imposed on gross receipts from utility services that are delivered to a retail consumer in this state. The tax shall be levied as provided in paragraphs (b)-(j).

2. A tax is levied on communications services as defined in s. 202.11(1). The tax shall be applied to the same services and transactions as are subject to taxation under chapter 202, and to communications services that are subject to the exemption provided in s. 202.125(1). The tax shall be applied to the sales price of communications services when sold at retail, as the terms are defined in s. 202.11, shall be due and payable at the same time as the taxes imposed pursuant to chapter 202, and shall be administered and collected pursuant to chapter 202.

3. An additional tax is levied on charges for, or the use of, electrical power or energy that is subject to the tax levied pursuant to s. 212.05(1)(e)1.c. or s. 212.06(1). The tax shall be applied to the same transactions or uses as are subject to taxation under s. 212.05(1)(e)1.c. or s. 212.06(1). If a transaction or use is exempt from the tax imposed under s. 212.05(1)(e)1.c. or s. 212.06(1), the transaction or use is also exempt from the tax imposed under this subparagraph. The tax shall be applied to charges for electrical power or energy and is due and payable at the same time as taxes imposed pursuant to chapter 212. Chapter 212 governs the administration and enforcement of the tax imposed by this subparagraph. The charges upon which the tax imposed by this subparagraph is applied do not include the taxes imposed by subparagraph 1. or s. 166.231. The tax imposed by this subparagraph becomes state funds at the moment of collection and is not considered as revenue of a utility for purposes of a franchise agreement between the
utility and a local government.

And the title is amended as follows:
Delete line 2199
and insert:
tax roll; reenacting s. 203.01(1)(a), F.S., relating
to the tax on gross receipts for utility and
communications services, to incorporate the creation
of s. 212.08(5)(s), F.S.; providing an appropriation;
providing