

**TRANSMITTAL MEMORANDUM  
DEPARTMENT OF REVENUE RULES**

**PURPOSE:**

This transmittal memorandum contains changes to Department of Revenue Rules.

**RULE CHAPTER TITLE:**

Communications Services Tax

**RULE NUMBER:    RULE TITLE**

12A-19.071	Department of Revenue Electronic Database
12A-19.100	Public Use Forms

**SUMMARY:**

The amendments to Rule 12A-19.071, F.A.C., adopt, by reference, updates to instructions for the Department's Address/Jurisdiction Database used for assigning local communications services tax.

The amendments to Rule 12A-19.100, F.A.C., adopt, by reference, updates to instructions used to administer the Department's Address/Jurisdiction Database and updates to tax returns used to report the Florida communications services tax.

**FORMS AFFECTED:**

User's Guide for the Address/Jurisdiction Database (December 2013)

DR-700012	Application for Certification of Communications Services Database (R. 10/13)
DR-700016	Florida Communications Services Tax Return (R. 01/14)
DR-700022	Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (R. 10/13)
DR-700025	Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment (R. 10/13)
DR-700026	Local Government Authorization for Address Changes Described on Form DR-700025 (R. 10/13)
DR-700027	Local Government Authorization for Omission of Address or Incorrect Address Identification (R. 10/13)

**EFFECTIVE JANUARY 20, 2014**

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE  
COMMUNICATIONS SERVICES TAX  
AMENDING RULES 12A-19.071 AND 12A-19.100

12A-19.071 Department of Revenue Electronic Database.

(1) No change.

(2)(a) No change.

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically following the on-line User's Guide for the Address/Jurisdiction Database Address-Change Requests (December 2013 October 4, 2009, hereby incorporated by reference, effective 01/14 06/10) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-03629>). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the User's Guide for the Address/Jurisdiction Database Address-Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <https://pointmatch.state.fl.us> ~~<http://geotax.state.fl.us>~~. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) through (e) No change.

(3) No change.

Rulemaking Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS. History—  
New 11-14-05, Amended 12-20-07, 6-28-10, 1-20-14.

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department's electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) No change.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>01/14</u>	<u>January 2014 -</u>	<u>January 1, 2014 -</u>
01/13	January 2013 – <u>December 2013</u>	January 1, 2013 – <u>December 31, 2013</u>
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009

01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003

01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001

Form Number	Title	Effective Date
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(3) DR-700012	Application for Certification of Communications Services Database (R. <del>10/13 05/14</del> )	<del>01/14 01/12</del>
(http://www.flrules.org/Gateway/reference.asp?No=Ref- <del>03623 00824</del> )		

(4)(a) <u>DR-700016</u>	<u>Florida Communications Services Tax Return</u> (R. <u>01/14</u> )	<u>01/14</u>
(http://www.flrules.org/Gateway/reference.asp?No=Ref-03624)		

(a) through (kk) renumbered (b) through (ll) No change.

(5) through (7) No change.

(8) DR-700022	Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (R. <del>10/13 10/06</del> )	<del>01/14 12/07</del>
(http://www.flrules.org/Gateway/reference.asp?No=Ref-03625)		

(9) DR-700025	Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment
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(R. 10/13 ~~10/06~~)

01/14 ~~12/07~~

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03626>)

(10) DR-700026 Local Government Authorization for Address

Changes Described on Form DR-700025

(R. 10/13 ~~10/06~~)

01/14 ~~12/07~~

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03627>)

(11) DR-700027 Local Government Authorization for Omission of

Address ~~or Range~~ or Incorrect Address Identification

(R. 10/13 ~~10/06~~)

01/14 ~~12/07~~

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03628>)

(12) No change.

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14.