

CHAPTER 202

COMMUNICATIONS SERVICES TAX SIMPLIFICATION LAW

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202.10 Short title.—This chapter may be cited as the “Communications Services Tax Simplification Law.”
History.—ss. 1, 58, ch. 2000-260; s. 38, ch. 2001-140.

202.105 Legislative findings and intent.—

(1) It is declared to be a specific legislative finding that the creation of this chapter fulfills important state interests by reforming the tax laws to provide a fair, efficient, and uniform method for taxing communications services sold in this state. This chapter is essential to the continued economic vitality of this increasingly important industry because it restructures state and local taxes and fees to account for the impact of federal legislation, industry deregulation, and the multitude of providers offering functionally equivalent communications services in today's marketplace. This chapter promotes the increased competition that accompanies deregulation by embracing a competitively neutral tax policy that will free consumers to choose a provider based on tax-neutral considerations. This chapter further spurs new competition by simplifying an extremely complicated state and local tax and fee system. Simplification will lower the cost of collecting taxes and fees, increase service availability, and place downward pressure on price. Newfound administrative efficiency is demonstrated by a reduction in the number of returns that a provider must file each month. By restructuring separate taxes and fees into a revenue-neutral communications services tax centrally administered by the department, this chapter will ensure that the growth of the industry is unimpaired by excessive governmental regulation. The tax imposed pursuant to this chapter is a replacement for taxes and fees previously imposed and is not a new tax. The taxes imposed and administered pursuant to this chapter are of general application and are imposed in a uniform, consistent, and nondiscriminatory manner.

(2) It is declared to be a specific legislative finding that this chapter will not reduce the authority that municipalities or counties had to raise revenue in the aggregate, as such authority existed on February 1, 1989.

History.—s. 1, ch. 2001-140; s. 1, ch. 2012-70.

202.11 Definitions.—As used in this chapter, the term:

(1) “Communications services” means the transmission, conveyance, or routing of voice, data, audio,

video, or any other information or signals, including video services, to a point, or between or among points, by or through any electronic, radio, satellite, cable, optical, microwave, or other medium or method now in existence or hereafter devised, regardless of the protocol used for such transmission or conveyance. The term includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether such service is referred to as voice-over-Internet-protocol services or is classified by the Federal Communications Commission as enhanced or value-added. The term does not include:

- (a) Information services.
- (b) Installation or maintenance of wiring or equipment on a customer's premises.
- (c) The sale or rental of tangible personal property.
- (d) The sale of advertising, including, but not limited to, directory advertising.
- (e) Bad check charges.
- (f) Late payment charges.
- (g) Billing and collection services.
- (h) Internet access service, electronic mail service, electronic bulletin board service, or similar online computer services.

(2) "Dealer" means a person registered with the department as a provider of communications services in this state.

(3) "Department" means the Department of Revenue.

(4) "Direct-to-home satellite service" has the meaning ascribed in the Communications Act of 1934, 47 U.S.C. s. 303(v).

¹(5) "Information service" means the offering of a capability for generating, acquiring, storing, transforming, processing, retrieving, using, or making available information via communications services, including, but not limited to, electronic publishing, web-hosting service, and end-user 900 number service. The term includes data processing and other services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a purchaser whose primary purpose for the underlying transaction is the processed data or information. The term does not include video service.

(6) "Internet access service" has the same meaning as ascribed to the term "Internet access" by s. 1105(5) of the Internet Tax Freedom Act, 47 U.S.C. s. 151 note, as amended by Pub. L. No. 110-108.

(7) "Mobile communications service" means commercial mobile radio service, as defined in 47 C.F.R. s. 20.3 as in effect on June 1, 1999. The term does not include air-ground radiotelephone service as defined in 47 C.F.R. s. 22.99 as in effect on June 1, 1999.

(8) "Person" has the meaning ascribed in s. 212.02.

²(9) "Prepaid calling arrangement" means:

(a) A right to use communications services, other than mobile communications services, for which a separately stated price must be paid in advance, which is sold at retail in predetermined units that decline in number with use on a predetermined basis, and which consist exclusively of telephone calls originated by

using an access number, authorization code, or other means that may be manually, electronically, or otherwise entered; or

(b) A right to use mobile communications services that must be paid for in advance and is sold at retail in predetermined units that expire or decline in number on a predetermined basis if:

1. The purchaser's right to use mobile communications services terminates upon all purchased units' expiring or being exhausted unless the purchaser pays for additional units;

2. The purchaser is not required to purchase additional units; and

3. Any right of the purchaser to use units to obtain communications services other than mobile communications services is limited to services that are provided to or through the same handset or other electronic device that is used by the purchaser to access mobile communications services.

Predetermined units described in this subsection may be quantified as amounts of usage, time, money, or a combination of these or other means of measurement.

(10) "Purchaser" means the person paying for or obligated to pay for communications services.

(11) "Retail sale" means the sale of communications services for any purpose other than for resale or for use as a component part of or for integration into communications services to be resold in the ordinary course of business. However, any sale for resale must comply with s. 202.16(2) and the rules adopted thereunder.

(12) "Sale" means the provision of communications services for a consideration.

(13) "Sales price" means the total amount charged in money or other consideration by a dealer for the sale of the right or privilege of using communications services in this state, including any property or other service, not described in paragraph (a), which is part of the sale and for which the charge is not separately itemized on a customer's bill or separately allocated under subparagraph (b)8. The sales price of communications services may not be reduced by any separately identified components of the charge which constitute expenses of the dealer, including, but not limited to, sales taxes on goods or services purchased by the dealer, property taxes, taxes measured by net income, and universal-service fund fees.

(a) The sales price of communications services includes, whether or not separately stated, charges for any of the following:

1. The connection, movement, change, or termination of communications services.

2. The detailed billing of communications services.

3. The sale of directory listings in connection with a communications service.

4. Central office and custom calling features.

5. Voice mail and other messaging service.

6. Directory assistance.

7. The service of sending or receiving a document commonly referred to as a facsimile or "fax," except when performed during the course of providing professional or advertising services.

(b) The sales price of communications services does not include charges for any of the following:

1. An excise tax, sales tax, or similar tax levied by the United States or any state or local government on the purchase, sale, use, or consumption of any communications service, including, but not limited to, a tax imposed under this chapter or chapter 203 which is permitted or required to be added to the sales price of such service, if the tax is stated separately.

2. A fee or assessment levied by the United States or any state or local government, including, but not limited to, regulatory fees and emergency telephone surcharges, which must be added to the price of the service if the fee or assessment is separately stated.

3. Communications services paid for by inserting coins into coin-operated communications devices available to the public.

4. The sale or recharge of a prepaid calling arrangement.

5. The provision of air-to-ground communications services, defined as a radio service provided to a purchaser while on board an aircraft.

6. A dealer's internal use of communications services in connection with its business of providing communications services.

7. Charges for property or other services that are not part of the sale of communications services, if such charges are stated separately from the charges for communications services.

8. Charges for goods or services that are not subject to tax under this chapter, including Internet access services but excluding any item described in paragraph (a), that are not separately itemized on a customer's bill, but that can be reasonably identified from the selling dealer's books and records kept in the regular course of business. The dealer may support the allocation of charges with books and records kept in the regular course of business covering the dealer's entire service area, including territories outside this state.

(14) "Service address" means:

(a) Except as otherwise provided in this section:

1. The location of the communications equipment from which communications services originate or at which communications services are received by the customer;

2. In the case of a communications service paid through a credit or payment mechanism that does not relate to a service address, such as a bank, travel, debit, or credit card, and in the case of third-number and calling-card calls, the term "service address" means the address of the central office, as determined by the area code and the first three digits of the seven-digit originating telephone number; or

3. If the location of the equipment described in subparagraph 1. is not known and subparagraph 2. is inapplicable, the term "service address" means the location of the customer's primary use of the communications service. For purposes of this subparagraph, the location of the customer's primary use of a communications service is the residential street address or the business street address of the customer.

(b) In the case of video services and direct-to-home satellite services, the location where the customer receives the services in this state.

(c) In the case of mobile communications services, the customer's place of primary use.

(15) "Unbundled network element" means a network element, as defined in 47 U.S.C. s. 153(29), to which access is provided on an unbundled basis pursuant to 47 U.S.C. s. 251(c)(3).

(16) "Private communications service" means a communications service that entitles the subscriber or user to exclusive or priority use of a communications channel or group of channels between or among channel termination points, regardless of the manner in which such channel or channels are connected, and includes switching capacity, extension lines, stations, and any other associated services that are provided in connection with the use of such channel or channels.

(17)(a) "Customer" means:

1. The person or entity that contracts with the home service provider for mobile communications services; or

2. If the end user of mobile communications services is not the contracting party, the end user of the mobile communications service. This subparagraph only applies for the purpose of determining the place of primary use.

(b) "Customer" does not include:

1. A reseller of mobile communications services; or

2. A serving carrier under an agreement to serve the customer outside the home service provider's licensed service area.

(18) "Enhanced zip code" means a United States postal zip code of 9 or more digits.

(19) "Home service provider" means the facilities-based carrier or reseller with which the customer contracts for the provision of mobile communications services.

(20) "Licensed service area" means the geographic area in which the home service provider is authorized by law or contract to provide mobile communications service to the customer.

(21) "Place of primary use" means the street address representative of where the customer's use of the mobile communications service primarily occurs, which must be:

(a) The residential street address or the primary business street address of the customer; and

(b) Within the licensed service area of the home service provider.

(22)(a) "Reseller" means a provider who purchases communications services from another communications service provider and then resells, uses as a component part of, or integrates the purchased services into a mobile communications service.

(b) "Reseller" does not include a serving carrier with which a home service provider arranges for the services to its customers outside the home service provider's licensed service area.

(23) "Serving carrier" means a facilities-based carrier providing mobile communications service to a customer outside a home service provider's or reseller's licensed service area.

(24) "Video service" means the transmission of video, audio, or other programming service to a purchaser, and the purchaser interaction, if any, required for the selection or use of a programming service, regardless of whether the programming is transmitted over facilities owned or operated by the video service provider or over facilities owned or operated by another dealer of communications services. The term includes point-to-point and point-to-multipoint distribution services through which programming is transmitted or broadcast by microwave or other equipment directly to the purchaser's premises, but does not include direct-to-home satellite service. The term includes basic, extended, premium, pay-per-view, digital video, two-way cable, and music services.

History.—ss. 2, 58, ch. 2000-260; ss. 2, 38, ch. 2001-140; s. 1, ch. 2003-254; ss. 1, 14, ch. 2005-187; s. 6, ch. 2005-280; s. 3, ch. 2007-29; s. 2, ch. 2012-70; s. 1, ch. 2014-36; s. 1, ch. 2014-38.

¹**Note.**—Section 2, ch. 2014-36, provides that "[t]he amendments made by this act are intended to be remedial in nature and apply retroactively but do not provide a basis for an assessment of any tax not paid, or create a right to a refund or credit of any tax paid, before the effective date of this act."

²**Note.**—Section 3, ch. 2014-38, provides that "[t]he amendments made to ss. 202.11 and 212.05(1)(e)1.a., Florida Statutes, by this act are intended to be remedial in nature and apply retroactively, but do not provide a basis for an assessment of any tax not paid or create a right to a refund or credit of any tax paid before the effective date of this act."

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:

¹(a) Except as otherwise provided in this subsection, at a rate of 6.65 percent applied to the sales price of the communications service which:

1. Originates and terminates in this state, 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 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 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.

(c) At the rate set forth in paragraph (a) on the sales price of private communications services provided within this state, which shall be determined in accordance with the following provisions:

1. Any charge with respect to a channel termination point located within this state;

2. Any charge for the use of a channel between two channel termination points located in this state; and

3. Where channel termination points are located both within and outside of this state:

a. If any segment between two such channel termination points is separately billed, 50 percent of such charge; and

b. If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel termination points within this state and the denominator of which is the total number of channel termination points of the circuit.

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.

(d) At the rate set forth in paragraph (a) applied to the sales price of all mobile communications services deemed to be provided to a customer by a home service provider pursuant to s. 117(a) of the Mobile Telecommunications Sourcing Act, Pub. L. No. 106-252, if such customer's service address is located within this state.

(2) A dealer of taxable communications services shall bill, collect, and remit the taxes on communications services imposed pursuant to chapter 203 and this section at a combined rate that is the sum of the rate of tax on communications services prescribed in chapter 203 and the applicable rate of tax prescribed in this section. However, a dealer shall, in reporting each remittance to the department, identify the portion thereof which consists of taxes remitted pursuant to chapter 203. Return forms prescribed by the department shall facilitate such reporting.

(3) Notwithstanding any law to the contrary, the combined amount of taxes imposed under this section and s. 203.01(1)(a)2. shall not exceed \$100,000 per calendar year on charges to any person for interstate communications services that originate outside this state and terminate within this state. This subsection applies only to holders of a direct-pay permit issued under this subsection. A refund may not be given for taxes paid before receiving a direct-pay permit. Upon application, the department may issue one direct-pay permit to the purchaser of communications services authorizing such purchaser to pay the Florida communications services tax on such services directly to the department if the majority of such services used by such person are for communications originating outside of this state and terminating in this state. Only one direct-pay permit shall be issued to a person. Such direct-pay permit shall identify the taxes and service addresses to which it applies. Any dealer of communications services furnishing communications services to the holder of a valid direct-pay permit is relieved of the obligation to collect and remit the taxes imposed under this section and s. 203.01(1)(a)2. on such services. Tax payments and returns pursuant to a direct-pay permit shall be monthly. As used in this subsection, "person" means a single legal entity and does not mean a group or

combination of affiliated entities or entities controlled by one person or group of persons.

History.—ss. 3, 58, ch. 2000-260; ss. 3, 4, 38, ch. 2001-140; s. 2, ch. 2005-187; s. 1, ch. 2010-149.

Note.—Section 6, ch. 2010-149, provides that “[t]he Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of promulgating such forms and instructions as are required to effectuate this act.”

1202.12001 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 6.8 percent comprised of 6.65 percent and 0.15 percent required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively, as long as the provider properly reflects the tax collected with respect to the two provisions as required in the return to the Department of Revenue.

History.—s. 5, ch. 2010-149.

Note.—

A. Also published at s. 203.001.

B. Section 6, ch. 2010-149, provides that “[t]he Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of promulgating such forms and instructions as are required to effectuate this act.”

202.125 Sales of communications services; specified exemptions.—

(1) The separately stated sales price of communications services sold to residential households is exempt from the tax imposed by s. 202.12 and s. 203.01(1)(b)3. This exemption does not apply to any residence that constitutes all or part of a transient public lodging establishment as defined in chapter 509, any mobile communications service, any video service, or any direct-to-home satellite service.

(2) The sale of communications services provided to the Federal Government, any agency or instrumentality of the Federal Government, or any entity that is exempt from state taxes under federal law is exempt from the taxes imposed or administered pursuant to ss. 202.12 and 202.19.

(3) The sale of communications services to the state or any county, municipality, or political subdivision of the state when payment is made directly to the dealer by the governmental entity is exempt from the taxes imposed or administered pursuant to ss. 202.12 and 202.19. This exemption does not inure to any transaction otherwise taxable under this chapter when payment is made by a government employee by any means, including, but not limited to, cash, check, or credit card even when that employee is subsequently reimbursed by the governmental entity.

(4) The sale of communications services to a home for the aged, religious institution or educational institution that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code, or by a religious institution that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code having an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on, is exempt from the taxes imposed or administered pursuant to ss. 202.12 and 202.19. As used in this subsection, the term:

(a) “Religious institution” means an organization owning and operating an established physical place

for worship at which nonprofit religious services and activities are regularly conducted. The term also includes:

1. Any nonprofit corporation the sole purpose of which is to provide free transportation services to religious institution members, their families, and other religious institution attendees.

2. Any nonprofit state, district, or other governing or administrative office the function of which is to assist or regulate the customary activities of religious institutions.

3. Any nonprofit corporation that owns and operates a television station in this state of which at least 90 percent of the programming consists of programs of a religious nature and the financial support for which, exclusive of receipts for broadcasting from other nonprofit organizations, is predominantly from contributions from the public.

4. Any nonprofit corporation the primary activity of which is making and distributing audio recordings of religious scriptures and teachings to blind or visually impaired persons at no charge.

5. Any nonprofit corporation the sole or primary purpose of which is to provide, upon invitation, nonprofit religious services, evangelistic services, religious education, administrative assistance, or missionary assistance for a religious institution, or established physical place of worship at which nonprofit religious services and activities are regularly conducted.

(b) “Educational institution” includes:

1. Any state tax-supported, parochial, religious institution, and nonprofit private school, college, or university that conducts regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Schools, the Florida Council of Independent Schools, or the Florida Association of Christian Colleges and Schools, Inc.

2. Any nonprofit private school that conducts regular classes and courses of study which are accepted for continuing education credit by a board of the Division of Medical Quality Assurance of the Department of Health.

3. Any nonprofit library.

4. Any nonprofit art gallery.

5. Any nonprofit performing arts center that provides educational programs to school children, which programs involve performances or other educational activities at the performing arts center and serve a minimum of 50,000 school children a year.

6. Any nonprofit museum that is open to the public.

(c) “Home for the aged” includes any nonprofit corporation:

1. In which at least 75 percent of the occupants are 62 years of age or older or totally and permanently disabled; which qualifies for an ad valorem property tax exemption under s. 196.196, s. 196.197, or s. 196.1975; and which is exempt from the sales tax imposed under chapter 212.

2. Licensed as a nursing home under chapter 400 or an assisted living facility under chapter 429 and which

is exempt from the sales tax imposed under chapter 212.

History.—ss. 4, 58, ch. 2000-260; s. 38, ch. 2001-140; s. 1, ch. 2002-48; s. 2, ch. 2003-254; s. 8, ch. 2006-197; s. 4, ch. 2010-138; s. 2, ch. 2010-149; s. 3, ch. 2012-70.

¹**Note.**—Section 6, ch. 2010-149, provides that “[t]he Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of promulgating such forms and instructions as are required to effectuate this act.”

202.13 Intent.—

(1) If the operation or imposition of the taxes imposed or administered under this chapter is declared invalid, ineffective, inapplicable, unconstitutional, or void for any reason, chapters 166, 203, 212, and 337, as such chapters existed before January 1, 2000, shall fully apply to the sale, use, or consumption of communications services. If any exemption from the tax is declared invalid, ineffective, inapplicable, unconstitutional, or void for any reason, such declaration shall not affect the taxes imposed or administered under this chapter, but such sale, use, or consumption shall be subject to the taxes imposed under this chapter to the same extent as if such exemption never existed.

(2) It is the intent of the Legislature to exempt from the taxes imposed or administered pursuant to this chapter only the communications services set forth in this chapter as exempt from such taxes, to the extent that such exemptions are in accordance with the constitutions of this state and of the United States.

(3) The tax on dealers of communications services authorized under this chapter, including the tax imposed by local governments under ss. 202.19 and 202.20, shall supersede the authority of local governments to levy franchise fees as set out in 47 U.S.C. s. 542 without regard to the fact that this is a tax of general applicability on all providers of communications services.

History.—ss. 5, 58, ch. 2000-260; s. 38, ch. 2001-140.

202.14 Credit against tax imposed.—To prevent actual multistate taxation of communications services subject to tax under this chapter, any taxpayer, upon proof that such taxpayer has paid a tax legally imposed by another state or local jurisdiction in such other state with respect to such services, shall be allowed a credit against the taxes imposed under this chapter to the extent of the amount of tax paid in the other state or local jurisdiction.

History.—ss. 6, 58, ch. 2000-260; s. 38, ch. 2001-140.

202.151 Use tax imposed on certain purchasers of communications services.—Any person who purchases communications services that are otherwise taxable under ss. 202.12 and 202.19 at retail from a seller in another state, territory, the District of Columbia, or any foreign country shall report and remit to the department the taxes imposed by or administered under this chapter on the communications services purchased and used, the same as if such communications services had been purchased at retail from a dealer in this state. This section does not apply if the out-of-state seller registers as a dealer in this state and collects from the purchaser the taxes imposed by or administered under this chapter. The department may adopt rules governing the reporting and remitting of communications services taxes by purchasers who purchase from out-of-state

sellers who do not collect the taxes imposed by or administered under this chapter.

History.—s. 2, ch. 2002-48.

202.155 Special rules for mobile communications services.—

(1) A home service provider shall be responsible for obtaining and maintaining the customer's place of primary use. Subject to subsections (2) and (3), if the home service provider's reliance on information provided by its customer is in good faith:

(a) The home service provider shall be entitled to rely on the applicable residential or business street address supplied by such customer.

(b) The home service provider shall be held harmless from liability for any additional taxes imposed by or pursuant to this chapter or chapter 203 which are based on a different determination of such customer's place of primary use.

(2) Except as provided in subsection (3), a home service provider shall be allowed to treat the address used for tax purposes for any customer under a service contract in effect on August 1, 2002, as that customer's place of primary use for the remaining term of such service contract or agreement, excluding any extension or renewal of such service contract or agreement.

(3)(a) The department shall provide notice to the customer of its intent to redetermine the customer's place of primary use. If a final order is entered ruling that the address used by a home service provider as a customer's place of primary use does not meet the definition of “place of primary use” provided by s. 202.11, the department shall notify the home service provider of the proper address to be used as such customer's place of primary use. The home service provider shall begin using the correct address within 120 days.

(b) The department shall provide notice to the home service provider of its intent to redetermine the assignment of a taxing jurisdiction by a home service provider under s. 202.22. If a final order is entered ruling that the jurisdiction assigned by the home service provider is incorrect, the department shall notify the home service provider of the proper jurisdictional assignment. The home service provider shall begin using the correct jurisdictional assignment within 120 days.

(4)(a) If a mobile communications service is not subject to the taxes administered pursuant to this chapter, and if the sales price of such service is aggregated with and not separately stated from the sales price of services subject to tax, then the nontaxable mobile communications service shall be treated as being subject to tax unless the home service provider can reasonably identify the sales price of the service not subject to tax from its books and records kept in the regular course of business.

(b) If a mobile communications service is not subject to the taxes administered pursuant to this chapter, a customer may not rely upon the nontaxability of such service unless the customer's home service provider separately states the sales price of such nontaxable services or the home service provider elects, after receiving a written request from the

customer in the form required by the provider, to provide verifiable data based upon the home service provider's books and records that are kept in the regular course of business that reasonably identifies the sales price of such nontaxable service.

History.—s. 5, ch. 2001-140.

202.16 Payment.—The taxes imposed or administered under this chapter and chapter 203 shall be collected from all dealers of taxable communications services on the sale at retail in this state of communications services taxable under this chapter and chapter 203. The full amount of the taxes on a credit sale, installment sale, or sale made on any kind of deferred payment plan is due at the moment of the transaction in the same manner as a cash sale.

(1)(a) The taxes collected under this chapter and chapter 203 shall be paid by the purchaser of the communications service and shall be collected from such person by the dealer of communications services.

(b) Each dealer of communications services selling communications services in this state shall collect the taxes imposed under this chapter and chapter 203 from the purchaser of such services, and such taxes must be stated separately from all other charges on the bill or invoice. Notwithstanding the requirement in this paragraph and in s. 202.35 to separately state such taxes, a public lodging establishment licensed under chapter 509 may notify purchasers of the taxes imposed under this chapter on a notice in a guest room posted in a manner consistent with the requirements of s. 509.2015, rather than separately stating the taxes on the guest bill or invoice.

(2)(a) A sale of communications services that are used as a component part of or integrated into a communications service or prepaid calling arrangement for resale, including, but not limited to, carrier-access charges, interconnection charges paid by providers of mobile communication services or other communication services, charges paid by a video service provider for the purchase of video programming or the transmission of video or other programming by another dealer of communications services, charges for the sale of unbundled network elements, and any other intercompany charges for the use of facilities for providing communications services for resale, must be made in compliance with the rules of the department. A person who makes a sale for resale which is not in compliance with these rules is liable for any tax, penalty, and interest due for failing to comply, to be calculated pursuant to s. 202.28(2)(a).

(b)1. Any dealer who makes a sale for resale shall document the exempt nature of the transaction, as established by rules adopted by the department, by retaining a copy of the purchaser's initial or annual resale certificate issued pursuant to s. 202.17(6). In lieu of maintaining a copy of the certificate, a dealer may document, prior to the time of sale, an authorization number provided telephonically or electronically by the department or by such other means established by rule of the department. The dealer may rely on an initial or annual resale certificate issued pursuant to s. 202.17(6), valid at the time of receipt from the

purchaser, without seeking additional annual resale certificates from such purchaser, if the dealer makes recurring sales to the purchaser in the normal course of business on a continual basis. For purposes of this paragraph, the term "recurring sales to a purchaser in the normal course of business" means sales in which the dealer extends credit to the purchaser and records the debt as an account receivable, or in which the dealer sells to a purchaser who has an established cash account, similar to an open credit account. For purposes of this paragraph, purchases are made from a selling dealer on a continual basis if the selling dealer makes, in the normal course of business, sales to the purchaser no less frequently than once in every 12-month period.

2. A dealer may, through the informal conference procedures provided for in s. 213.21 and the rules of the department, provide the department with evidence of the exempt status of a sale. Exemption certificates executed by entities that were exempt at the time of sale, resale certificates provided by purchasers who were active dealers at the time of sale, and verification by the department of a purchaser's active dealer status at the time of sale in lieu of a resale certificate shall be accepted by the department when submitted during the protest period but may not be accepted in any proceeding under chapter 120 or any circuit court action instituted under chapter 72.

(3)(a) A dealer must compute the tax due on the sale of communications services imposed pursuant to this chapter and chapter 203 based on a rounding algorithm that meets the following criteria:

1. The computation of the tax must be carried to the third decimal place.

2. The tax must be rounded to a whole cent using a method that rounds up to the next cent whenever the third decimal place is greater than four.

(b) The rounding algorithm must be applied to the local communications services tax imposed pursuant to this chapter separately from its application to the communications services taxes imposed pursuant to s. 202.12 and the gross receipts taxes imposed pursuant to s. 203.01.

(c) A dealer may apply the rounding algorithm to the taxes imposed pursuant to ss. 202.12 and 203.01 in one of the following ways:

1. Apply the rounding algorithm to the combined taxes imposed pursuant to ss. 202.12 and 203.01.

2. Apply the rounding algorithm to the communications services taxes imposed pursuant to s. 202.12(1), and apply the rounding algorithm separately to the combined gross receipts taxes imposed pursuant to s. 203.01(1)(b)2. and 3.

3. Apply the rounding algorithm to the combined taxes imposed pursuant to ss. 202.12(1)(a) and 203.01(1)(b)3., as allowed by ss. 202.12001 and 203.001, and apply the rounding algorithm separately to the gross receipts tax imposed pursuant to s. 203.01(1)(b)2.

(d) Under paragraph (b) or paragraph (c), a dealer may apply the rounding algorithm to the aggregate tax amount that is computed on all taxable items on an invoice or to each tax amount that is computed on one or more, but fewer than all, taxable items on an invoice.

The aggregate tax amount for all items on the invoice must equal at least the result that would have been obtained if the rounding algorithm had been applied to the aggregate tax amount computed on all taxable items on the invoice. A dealer may satisfy this requirement by setting a minimum tax amount of not less than 1 cent with respect to each item, or group of items, to which the rounding algorithm is applied.

(e) The department may not require a dealer to collect the tax based on a bracket system.

(4) Each purchaser of a communications service is liable for the taxes imposed under this chapter and chapter 203. The purchaser's liability is not extinguished until the tax has been paid to the department, except that proof of payment of the tax to a dealer of communications services engaged in business in this state is sufficient to relieve the purchaser from further liability for the tax.

History.—ss. 8, 58, ch. 2000-260; ss. 6, 38, ch. 2001-140; s. 3, ch. 2002-48; s. 3, ch. 2005-187; s. 8, ch. 2007-106; s. 1, ch. 2011-120; s. 4, ch. 2012-70.

202.17 Registration.—

(1) Each person seeking to engage in business as a dealer of communications services must file with the department an application for a certificate of registration. Registration under this section does not constitute registration with a municipality or county for the purpose of placing and maintaining communications facilities in municipal or county rights-of-way, as described in s. 337.401.

(2) A person may not engage in the business of providing communications services without first obtaining a certificate of registration. The failure or refusal to submit an application by any person required to register, as required by this section, is a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Any person who fails or refuses to register shall pay an initial registration fee of \$100. However, this fee may be waived by the department if the failure is due to reasonable cause.

(3)(a) An application for a certificate of registration must be completed by the dealer of communications services before engaging in business. The application for a certificate of registration must contain the information required by rule of the department.

(b) The department, upon receipt of a completed application, shall grant to the applicant a certificate of registration.

(4) Each application required by paragraph (3)(a) must set forth:

(a) The name under which the person will transact business within this state.

(b) The street address of his or her principal office or place of business within this state and of the location where records are available for inspection.

(c) The name and complete residence address of the owner or the names and residence addresses of the partners, if the applicant is a partnership, or of the principal officers, if the applicant is a corporation or association. If the applicant is a corporation organized under the laws of another state, territory, or country, he or she must also file with the application a certified copy of the certificate or license issued by the Department of

State showing that the corporation is authorized to transact business in this state.

(d) Any other data required by the department.

(5) Certificates of registration issued by the department are not assignable.

(6) In addition to the certificate of registration, the department shall provide to each newly registered dealer an initial resale certificate that is valid for the remainder of the period of issuance. The department shall provide to each active dealer an annual resale certificate. As used in this section, the term "active dealer" means a person who is registered with the department and who is required to file a return at least once during each applicable reporting period.

(7) A certificate of registration issued by the department may be revoked by the department or its designated agent when a dealer fails to comply with this chapter or chapter 203. Before revoking a dealer's certificate of registration, the department must schedule an informal conference at which the dealer may present evidence regarding the department's intended revocation or enter into a compliance agreement with the department. The department must notify the dealer of its intended action and of the time, place, and date of the scheduled informal conference by written notification sent by United States mail to the dealer's last known address of record furnished by the dealer on a form prescribed by the department. The dealer must attend the informal conference and present evidence refuting the department's intended revocation or enter into a compliance agreement with the department which resolves the dealer's failure to comply with this chapter or chapter 203. The department shall issue an administrative complaint under s. 120.60 if the dealer fails to attend the department's informal conference, fails to enter into a compliance agreement with the department resolving the dealer's noncompliance with this chapter, or fails to comply with the executed compliance agreement.

(8) It is the intent of the Legislature to subject to the provisions of this chapter all sellers of communications services that have established a sufficient connection with this state to permit the state constitutionally to require compliance with this chapter. Activities of a seller of communications services that may subject such a seller to the provisions of this chapter include, but are not limited to:

(a) Maintaining an office or other place of business within this state.

(b) Solicitation of business from one or more Florida locations through employees, agents, independent contractors, or other representatives of such seller.

History.—ss. 9, 58, ch. 2000-260; ss. 7, 38, ch. 2001-140; ss. 4, 19, ch. 2005-187.

202.175 Toll-free telephone number for verification of dealer registration numbers and resale certificates.—Effective January 1, 2008, the Department of Revenue shall establish a toll-free telephone number for the verification of valid dealer registration numbers and resale certificates issued under this chapter. The system must be adequate to guarantee

a low busy rate, must respond to keypad inquiries, and must provide data that is updated daily.

History.—s. 9, ch. 2007-106.

202.177 Verification system for certificate numbers of purchasers seeking to purchase for resale.

Effective January 1, 2008, the Department of Revenue shall establish a system for receiving information from dealers regarding certificate numbers of purchasers who are seeking to make purchases for resale under this chapter. The department shall provide such dealers, free of charge, with verification of those numbers that are canceled or invalid.

History.—s. 10, ch. 2007-106.

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

(1) The proceeds of the taxes remitted under s. 202.12(1)(a) shall be divided as follows:

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

(b) The remaining portion shall be distributed according to s. 212.20(6).

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

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

(b) Sixty-three percent of the remainder shall be allocated to the state and distributed pursuant to s. 212.20(6), except that the proceeds allocated pursuant to s. 212.20(6)(d)2. shall be prorated to the participating counties in the same proportion as that month's collection of the taxes and fees imposed pursuant to chapter 212 and paragraph (1)(b).

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

2. The proportion of the proceeds allocated based on the emergency distribution under s. 218.65 shall be distributed pursuant to s. 218.65.

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

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

(3)(a) Notwithstanding any law to the contrary, the proceeds of each local communications services tax levied by a municipality or county pursuant to s. 202.19(1) or s. 202.20(1), less the department's costs of administration, shall be transferred to the Local Communications Services Tax Clearing Trust Fund and held there to be distributed to such municipality or county. However, the proceeds of any communications services tax imposed pursuant to s. 202.19(5) shall be deposited and disbursed in accordance with ss. 212.054 and 212.055. For purposes of this section, the proceeds of any tax levied by a municipality, county, or school board under s. 202.19(1) or s. 202.20(1) are all funds collected and received by the department pursuant to a specific levy authorized by such sections, including any interest and penalties attributable to the tax levy.

(b) The amount deducted for the costs of administration may not exceed 1 percent of the total revenue generated for all municipalities, counties, and school boards levying a tax pursuant to s. 202.19. The amount deducted for the costs of administration shall be used only for those costs that are attributable to the taxes imposed pursuant to s. 202.19. The total cost of administration shall be prorated among those jurisdictions levying the tax on the basis of the amount collected for a particular jurisdiction to the total amount collected for all such jurisdictions.

(c)1. Except as otherwise provided in this paragraph, proceeds of the taxes levied pursuant to s. 202.19, less amounts deducted for costs of administration in accordance with paragraph (b), shall be distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5) shall be distributed in the same manner as discretionary surtaxes are distributed, in accordance with ss. 212.054 and 212.055.

2. The department shall make any adjustments to the distributions pursuant to this section which are necessary to reflect the proper amounts due to individual jurisdictions or trust funds. In the event that the department adjusts amounts due to reflect a correction in the siting of a customer, such adjustment shall be limited to the amount of tax actually collected from such customer by the dealer of communication services.

3.a. Adjustments in distributions which are necessary to correct misallocations between jurisdictions shall be governed by this subparagraph. If the department determines that misallocations between jurisdictions occurred, it shall provide written notice of such determination to all affected jurisdictions. The notice shall include the amount of the misallocations, the basis upon which the determination was made, data supporting the determination, and the identity of each affected jurisdiction. The notice shall also inform all affected jurisdictions of their authority to enter into a written agreement establishing a method of adjustment as described in sub-subparagraph c.

b. An adjustment affecting a distribution to a jurisdiction which is less than 90 percent of the average monthly distribution to that jurisdiction for the 6 months immediately preceding the department's determination, as reported by all communications services dealers,

shall be made in the month immediately following the department's determination that misallocations occurred.

c. If an adjustment affecting a distribution to a jurisdiction equals or exceeds 90 percent of the average monthly distribution to that jurisdiction for the 6 months immediately preceding the department's determination, as reported by all communications services dealers, the affected jurisdictions may enter into a written agreement establishing a method of adjustment. If the agreement establishing a method of adjustment provides for payments of local communications services tax monthly distributions, the amount of any such payment agreed to may not exceed the local communications services tax monthly distributions available to the jurisdiction that was allocated amounts in excess of those to which it was entitled. If affected jurisdictions execute a written agreement specifying a method of adjustment, a copy of the written agreement shall be provided to the department no later than the first day of the month following 90 days after the date the department transmits notice of the misallocation. If the department does not receive a copy of the written agreement within the specified time period, an adjustment affecting a distribution to a jurisdiction made pursuant to this sub-subparagraph shall be prorated over a time period that equals the time period over which the misallocations occurred.

History.—ss. 10, 58, ch. 2000-260; ss. 8, 38, ch. 2001-140; s. 30, ch. 2002-1; s. 5, ch. 2005-187; s. 1, ch. 2006-229; s. 11, ch. 2007-106; s. 6, ch. 2009-68; s. 5, ch. 2012-70.

202.19 Authorization to impose local communications services tax.—

(1) The governing authority of each county and municipality may, by ordinance, levy a discretionary communications services tax.

(2)(a) Charter counties and municipalities may levy the tax authorized by subsection (1) at a rate of up to 5.1 percent for municipalities and charter counties that have not chosen to levy permit fees, and at a rate of up to 4.98 percent for municipalities and charter counties that have chosen to levy permit fees.

(b) Noncharter counties may levy the tax authorized by subsection (1) at a rate of up to 1.6 percent.

(c) The maximum rates authorized by paragraphs (a) and (b) do not include the add-ons of up to 0.12 percent for municipalities and charter counties or of up to 0.24 percent for noncharter counties authorized pursuant to s. 337.401, nor do they supersede conversion or emergency rates authorized by s. 202.20 which are in excess of these maximum rates.

(3)(a) The tax authorized under this section includes and is in lieu of any fee or other consideration, including, but not limited to, application fees, transfer fees, renewal fees, or claims for related costs, to which the municipality or county is otherwise entitled for granting permission to dealers of communications services, including, but not limited to, providers of cable television services, as authorized in 47 U.S.C. s. 542, to use or occupy its roads or rights-of-way for the placement, construction, and maintenance of poles, wires, and other fixtures used in the provision of communications services.

(b) This subsection does not supersede or impair the right, if any, of a municipality or county to require the payment of consideration or to require the payment of regulatory fees or assessments by persons using or occupying its roads or rights-of-way in a capacity other than that of a dealer of communications services.

(4)(a)1. Except as otherwise provided in this section, the tax imposed by any municipality shall be on all communications services subject to tax under s. 202.12 which:

- a. Originate or terminate in this state; and
- b. Are charged to a service address in the municipality.

2. With respect to private communications services, the tax shall be on the sales price of such services provided within the municipality, which shall be determined in accordance with the following provisions:

- a. Any charge with respect to a channel termination point located within such municipality;

- b. Any charge for the use of a channel between two channel termination points located in such municipality; and

- c. Where channel termination points are located both within and outside of the municipality:

- (I) If any segment between two such channel termination points is separately billed, 50 percent of such charge; and

- (II) If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel termination points within such municipality and the denominator of which is the total number of channel termination points of the circuit.

(b)1. Except as otherwise provided in this section, the tax imposed by any county under subsection (1) shall be on all communications services subject to tax under s. 202.12 which:

- a. Originate or terminate in this state; and
- b. Are charged to a service address in the unincorporated area of the county.

2. With respect to private communications services, the tax shall be on the sales price of such services provided within the unincorporated area of the county, which shall be determined in accordance with the following provisions:

- a. Any charge with respect to a channel termination point located within the unincorporated area of such county;

- b. Any charge for the use of a channel between two channel termination points located in the unincorporated area of such county; and

- c. Where channel termination points are located both within and outside of the unincorporated area of such county:

- (I) If any segment between two such channel termination points is separately billed, 50 percent of such charge; and

- (II) If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel termination points within the unincorporated area of such county and the

denominator of which is the total number of channel termination points of the circuit.

(5) In addition to the communications services taxes authorized by subsection (1), a discretionary sales surtax that a county or school board has levied under s. 212.055 is imposed as a local communications services tax under this section, and the rate shall be determined in accordance with s. 202.20(3).

(a) Except as otherwise provided in this subsection, each such tax rate shall be applied, in addition to the other tax rates applied under this chapter, to communications services subject to tax under s. 202.12 which:

1. Originate or terminate in this state; and
2. Are charged to a service address in the county.

(b) With respect to private communications services, the tax shall be on the sales price of such services provided within the county, which shall be determined in accordance with the following provisions:

1. Any charge with respect to a channel termination point located within such county;
2. Any charge for the use of a channel between two channel termination points located in such county; and
3. Where channel termination points are located both within and outside of such county:

a. If any segment between two such channel termination points is separately billed, 50 percent of such charge; and

b. If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel termination points within such county and the denominator of which is the total number of channel termination points of the circuit.

(6) Notwithstanding any other provision of this section, a tax imposed under this section does not apply to any direct-to-home satellite service.

(7) Notwithstanding any law to the contrary, a tax imposed under this section shall not exceed \$25,000 per calendar year on communications services charges billed to a service address located in a municipality or county imposing a local communications services tax for interstate communications services that originate outside this state and terminate within this state. This subsection applies only to holders of a direct-pay permit issued under s. 202.12(3). A person who does not qualify for a direct-pay permit under s. 202.12(3) does not qualify for a direct-pay permit under this subsection. A refund may not be given for taxes paid before receiving a direct-pay permit. Upon application, the department shall identify the service addresses qualifying for the limitation provided by this subsection on the direct-pay permit issued under s. 202.12(3) and authorize such purchaser to pay the local communications tax on such interstate services directly to the department if the application indicates that the majority of such services used by such person and billed to a service address are for communications originating outside of this state and terminating in this state. The direct-pay permit shall also indicate the counties or municipalities to which it applies. Any dealer of communications services furnishing communications services to the holder of a valid direct-pay permit is relieved of the obligation to collect and remit the tax on such services.

Tax payments and returns pursuant to a direct-pay permit shall be monthly. As used in this subsection, "person" means a single legal entity and does not mean a group or combination of affiliated entities or entities controlled by one person or group of persons.

(8) The revenues raised by any tax imposed under subsection (1) or s. 202.20(1), or distributed to a local government pursuant to s. 202.18, may be used by a municipality or county for any public purpose, including, but not limited to, pledging such revenues for the repayment of current or future bonded indebtedness. Revenues raised by a tax imposed under subsection (5) shall be used for the same purposes as the underlying discretionary sales surtax imposed by the county or school board under s. 212.055.

(9) Notwithstanding any provision of law to the contrary, the exemption set forth in s. 202.125(1) shall not apply to a tax imposed by a municipality, school board, or county pursuant to subsection (4) or subsection (5).

(10) To the extent that a provider of communications services is required to pay to a local taxing jurisdiction a tax, charge, or other fee under any franchise agreement or ordinance with respect to the services or revenues that are also subject to the tax imposed by this section, such provider is entitled to a credit against the amount payable to the state pursuant to this section in the amount of such tax, charge, or fee with respect to such services or revenues. The amount of such credit shall be deducted from the amount that such local taxing jurisdiction is entitled to receive under s. 202.18(3).

(11) Notwithstanding any other provision of this section, with respect to mobile communications services, the rate of a local communications services tax levied under this section shall be applied to the sales price of all mobile communications services deemed to be provided to a customer by a home service provider pursuant to s. 117(a) of the Mobile Telecommunications Sourcing Act, Pub. L. No. 106-252, if such customer's service address is located within the municipality levying the tax or within the unincorporated area of the county levying the tax, as the case may be.

History.—ss. 11, 58, ch. 2000-260; ss. 9, 10, 11, 38, ch. 2001-140; s. 9, ch. 2005-132; s. 6, ch. 2005-187.

202.193 Local Communications Services Tax Clearing Trust Fund.—

(1) The Local Communications Services Tax Clearing Trust Fund is created within the Department of Revenue. Proceeds from the local communications services tax levied pursuant to s. 202.19 shall be deposited in the trust fund for distribution to municipalities and counties as provided in s. 202.18. Moneys deposited in the trust fund are exempt from the service charges imposed under s. 215.20.

(2) Notwithstanding the provisions of s. 216.301 and pursuant to s. 216.351, any balance in the Local Communications Services Tax Clearing Trust Fund at the end of any fiscal year shall remain in the trust fund at the end of the year and shall be available for carrying out the purposes of the trust fund.

(3) Pursuant to the provisions of s. 19(f)(3), Art. III of the State Constitution, the Local Communications Services Tax Clearing Trust Fund is exempt from the

termination provisions of s. 19(f)(2), Art. III of the State Constitution.

History.—s. 1, ch. 2001-135.

202.195 Proprietary confidential business information; public records exemption.—

(1) Proprietary confidential business information obtained from a telecommunications company or franchised cable company for the purposes of imposing fees for occupying the public rights-of-way, assessing the local communications services tax pursuant to s. 202.19, or regulating the public rights-of-way, held by a local governmental entity, is confidential and exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. Such proprietary confidential business information held by a local governmental entity may be used only for the purposes of imposing such fees, assessing such tax, or regulating such rights-of-way, and may not be used for any other purposes, including, but not limited to, commercial or competitive purposes.

(2) For the purposes of this exemption, “proprietary confidential business information” includes maps, plans, billing and payment records, trade secrets, or other information relating to the provision of or facilities for communications service:

(a) That is intended to be and is treated by the company as confidential;

(b) The disclosure of which would be reasonably likely to be used by a competitor to harm the business interests of the company; and

(c) That is not otherwise readily ascertainable or publicly available by proper means by other persons from another source in the same configuration as requested by the local governmental entity.

Proprietary confidential business information does not include schematics indicating the location of facilities for a specific site that are provided in the normal course of the local governmental entity’s permitting process.

(3) Nothing in this exemption expands the information or documentation that a local governmental entity may properly request under applicable law pursuant to the imposition of fees for occupying the rights-of-way, the local communication services tax, or the regulation of its public rights-of-way.

(4) Maps, plans, schematics, diagrams, or other engineering data held by a local governmental entity that relate to the exact location and capacity of facilities for the provision of communications services by such entity are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. Such information is exempt only for a period of 60 days after completion of the construction of the communications services facilities.

History.—s. 1, ch. 2000-322; s. 1, ch. 2005-37.

202.20 Local communications services tax conversion rates.—

(1)(a) For the period of October 1, 2001, through September 30, 2002, there are hereby levied the following local communications services tax conversion rates on taxable sales as authorized by s. 202.19. The conversion rates take effect without any action required by the local government. The conversion rates for local governments that have not chosen to levy permit fees

do not include the add-ons of up to 0.12 percent for municipalities and charter counties or of up to 0.24 percent for noncharter counties authorized pursuant to s. 337.401.

Jurisdiction	County	Conversion rates for local governments that have NOT chosen to levy permit fees	Conversion rates for local governments that have chosen to levy permit fees
ALACHUA	Alachua	5.00%	4.88%
Alachua	Alachua	4.10%	3.98%
Archer	Alachua	3.30%	3.18%
Gainesville	Alachua	5.30%	5.18%
Hawthorne	Alachua	2.00%	1.88%
High Springs	Alachua	2.80%	2.68%
LaCrosse	Alachua	3.60%	3.48%
Micanopy	Alachua	2.70%	2.58%
Newberry	Alachua	4.60%	4.48%
Waldo	Alachua	1.40%	1.28%
BAKER	Baker	0.50%	0.50%
Glen Saint Mary	Baker	5.70%	5.58%
Maccleenny	Baker	6.40%	6.28%
BAY	Bay	0.00%	0.00%
Callaway	Bay	5.50%	5.38%
Cedar Grove	Bay	5.20%	5.08%
Lynn Haven	Bay	5.30%	5.18%
Mexico Beach	Bay	3.20%	3.08%
Panama City	Bay	5.30%	5.18%
Panama City Beach	Bay	3.80%	3.68%
Parker	Bay	5.10%	4.98%
Springfield	Bay	4.40%	4.28%
BRADFORD	Bradford	0.50%	0.50%
Brooker	Bradford	3.20%	3.08%
Hampton	Bradford	2.40%	2.28%
Lawtey	Bradford	1.20%	1.08%
Starke	Bradford	3.80%	3.08%
BREVARD	Brevard	1.40%	1.18%
Cape Canaveral	Brevard	4.90%	4.78%
Cocoa	Brevard	4.30%	4.18%
Cocoa Beach	Brevard	5.50%	5.38%
Indialantic	Brevard	6.70%	6.58%
Indian Harbour Beach	Brevard	4.30%	4.18%
Malabar	Brevard	5.30%	5.18%
Melbourne	Brevard	5.40%	5.28%
Melbourne Beach	Brevard	5.20%	5.08%
Melbourne Village	Brevard	4.50%	4.38%
Palm Bay	Brevard	5.40%	5.28%
Palm Shores	Brevard	5.20%	5.08%
Rockledge	Brevard	4.40%	4.28%
Satellite Beach	Brevard	1.80%	1.68%
Titusville	Brevard	5.70%	5.58%

Jurisdiction	County	Conversion rates for local govern- ments that have NOT chosen to levy permit fees	Conversion rates for local govern- ments that have chosen to levy permit fees	Jurisdiction	County	Conversion rates for local govern- ments that have NOT chosen to levy permit fees	Conversion rates for local govern- ments that have chosen to levy permit fees
West Melbourne	Brevard	5.80%	5.68%	Green Cove Springs	Clay	4.00%	3.88%
BROWARD	Broward	5.20%	5.08%	Keystone Heights	Clay	2.30%	2.18%
Coconut Creek	Broward	5.10%	4.98%	Orange Park	Clay	0.80%	0.68%
Cooper City	Broward	5.20%	5.08%	Penney Farms	Clay	2.00%	1.88%
Coral Springs	Broward	5.40%	5.28%	COLLIER	Collier	2.30%	2.30%
Dania	Broward	5.60%	5.48%	Everglades	Collier	4.20%	3.88%
Davie	Broward	5.60%	5.48%	Marco Island	Collier	2.50%	1.98%
Deerfield Beach	Broward	1.50%	1.38%	Naples	Collier	3.60%	3.48%
Ft. Lauderdale	Broward	5.50%	5.38%	COLUMBIA	Columbia	1.40%	1.40%
Hallandale	Broward	5.20%	5.08%	Ft. White	Columbia	0.70%	0.58%
Hillsboro Beach	Broward	1.30%	1.18%	Lake City	Columbia	4.70%	4.58%
Hollywood	Broward	5.20%	5.08%	DESOTO	DeSoto	2.20%	2.20%
Lauderdale-by-the-Sea	Broward	5.30%	5.18%	Arcadia	DeSoto	4.00%	3.88%
Lauderdale Lakes	Broward	5.60%	5.48%	DIXIE	Dixie	0.10%	0.10%
Lauderhill	Broward	5.50%	5.38%	Cross City	Dixie	2.70%	2.58%
Lazy Lake Village	Broward	0.60%	0.48%	Horseshoe Beach	Dixie	6.70%	6.58%
Lighthouse Point	Broward	6.60%	6.48%	DUVAL/Jax	Duval	4.80%	4.68%
Margate	Broward	5.60%	5.48%	Atlantic Beach	Duval	6.40%	6.28%
Miramar	Broward	5.40%	5.28%	Baldwin	Duval	6.60%	6.48%
North Lauderdale	Broward	4.10%	3.98%	Jacksonville Beach	Duval	5.00%	4.78%
Oakland Park	Broward	5.70%	5.58%	Neptune Beach	Duval	4.30%	4.18%
Parkland	Broward	1.40%	1.28%	ESCAMBIA	Escambia	1.70%	1.70%
Pembroke Park	Broward	5.00%	4.88%	Century	Escambia	2.30%	2.18%
Pembroke Pines	Broward	5.70%	5.58%	Pensacola	Escambia	5.50%	5.38%
Plantation	Broward	5.00%	4.88%	FLAGLER	Flagler	0.70%	0.70%
Pompano Beach	Broward	4.90%	4.78%	Beverly Beach	Flagler	2.00%	1.88%
Sea Ranch Lakes	Broward	1.60%	1.48%	Bunnell	Flagler	2.70%	2.58%
Southwest Ranches	Broward	4.90%	4.78%	Flagler Beach	Flagler & Volusia	5.40%	5.28%
Sunrise	Broward	5.00%	4.88%	Marineland	Flagler & St. Johns	0.40%	0.28%
Tamarac	Broward	2.50%	1.78%	Palm Coast	Flagler	1.40%	1.28%
Weston	Broward	5.50%	5.38%	FRANKLIN	Franklin	0.90%	0.90%
Wilton Manors	Broward	5.90%	5.78%	Apalachicola	Franklin	3.90%	3.78%
CALHOUN	Calhoun	0.00%	0.00%	Carrabelle	Franklin	6.20%	6.08%
Altha	Calhoun	4.30%	4.18%	GADSDEN	Gadsden	0.30%	0.30%
Blounts-town	Calhoun	1.40%	1.28%	Chattahoochee	Gadsden	1.10%	0.98%
CHARLOTTE	Charlotte	2.00%	1.88%	Greensboro	Gadsden	0.00%	0.00%
Punta Gorda	Charlotte	5.40%	5.28%	Gretna	Gadsden	4.20%	4.08%
CITRUS	Citrus	2.10%	2.10%	Havana	Gadsden	0.80%	0.68%
Crystal River	Citrus	5.60%	5.48%	Midway	Gadsden	4.00%	3.88%
Inverness	Citrus	5.60%	5.48%	Quincy	Gadsden	1.20%	1.08%
CLAY	Clay	6.30%	6.18%	GILCHRIST	Gilchrist	0.00%	0.00%
				Bell	Gilchrist	4.80%	4.68%
				Fanning Springs	Gilchrist & Levy	6.00%	5.88%
				Trenton	Gilchrist	4.20%	4.08%
				GLADES	Glades	0.50%	0.50%
				Moore Haven	Glades	1.30%	1.18%

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GULF	Gulf	0.40%	0.40%	Sneads	Jackson	3.60%	3.48%
Port St. Joe	Gulf	3.90%	3.78%	JEFFER- SON	Jefferson	1.00%	1.00%
Wewahitch- ka	Gulf	3.90%	3.78%	Monticello	Jefferson	4.90%	4.78%
HAMILTON	Hamilton	0.30%	0.30%	LAFAY- ETTE	Lafayette	0.00%	0.00%
Jasper	Hamilton	5.20%	4.98%	Mayo	Lafayette	2.10%	1.98%
Jennings	Hamilton	1.60%	1.48%	LAKE	Lake	1.90%	1.90%
White Springs	Hamilton	5.40%	5.28%	Astatula	Lake	4.80%	4.68%
HARDEE	Hardee	1.20%	1.20%	Clermont	Lake	5.00%	4.88%
Bowling Green	Hardee	3.40%	3.28%	Eustis	Lake	5.50%	5.38%
Wauchula	Hardee	5.40%	5.28%	Fruitland Park	Lake	5.10%	4.98%
Zolfo Springs	Hardee	2.40%	2.28%	Groveland	Lake	5.30%	5.18%
HENDRY	Hendry	0.70%	0.70%	Howey-in- the-Hills	Lake	3.60%	3.48%
Clewiston	Hendry	3.50%	3.38%	Lady Lake	Lake	1.50%	1.38%
La Belle	Hendry	4.40%	4.28%	Leesburg	Lake	1.40%	1.28%
HERNAN- DO	Hernando	1.50%	1.50%	Mascotte	Lake	4.20%	4.08%
Brooksville	Hernando	1.00%	0.88%	Minneola	Lake	3.50%	3.38%
Weeki Wachee	Hernando	0.10%	0.00%	Montverde	Lake	1.90%	1.78%
HIGH- LANDS	Highlands	1.20%	1.20%	Mount Dora	Lake	1.70%	1.28%
Avon Park	Highlands	4.70%	4.58%	Tavares	Lake	5.60%	5.48%
Lake Placid	Highlands	1.00%	0.88%	Umatilla	Lake	3.40%	3.28%
Sebring	Highlands	1.20%	0.88%	LEE	Lee	2.20%	2.08%
HILLSBOR- OUGH	Hillsborough	2.20%	2.08%	Bonita Springs	Lee	1.90%	1.78%
Plant City	Hillsborough	6.10%	5.98%	Cape Coral	Lee	1.60%	1.48%
Tampa	Hillsborough	5.50%	5.28%	Ft. Myers	Lee	5.10%	4.98%
Temple Terrace	Hillsborough	5.80%	5.68%	Ft. Myers Beach	Lee	2.30%	2.18%
HOLMES	Holmes	0.20%	0.20%	Sanibel	Lee	2.50%	2.38%
Bonifay	Holmes	6.20%	6.08%	LEON	Leon	1.10%	1.10%
Esto	Holmes	0.90%	0.78%	Tallahas- see	Leon	4.70%	4.58%
Noma	Holmes	0.20%	0.08%	LEVY	Levy	0.00%	0.00%
Ponce de Leon	Holmes	2.90%	2.78%	Bronson	Levy	2.80%	2.68%
Westville	Holmes	1.00%	0.88%	Cedar Key	Levy	2.30%	2.18%
INDIAN RIVER	Indian River	1.50%	1.50%	Chiefland	Levy	2.90%	2.78%
Fellsmere	Indian River	4.40%	4.28%	Inglis	Levy	3.80%	3.68%
Indian River Shores	Indian River	3.00%	2.88%	Otter Creek	Levy	0.70%	0.58%
Orchid	Indian River	2.30%	2.18%	Williston	Levy	1.80%	1.68%
Sebastian	Indian River	3.50%	3.38%	Yankee- town	Levy	6.00%	5.88%
Vero Beach	Indian River	5.40%	5.28%	LIBERTY	Liberty	0.60%	0.60%
JACKSON	Jackson	0.20%	0.20%	Bristol	Liberty	3.10%	2.98%
Alford	Jackson	0.30%	0.18%	MADISON	Madison	0.40%	0.40%
Bascom	Jackson	1.30%	1.18%	Greenville	Madison	2.30%	2.18%
Campbell- ton	Jackson	0.30%	0.18%	Lee	Madison	0.50%	0.38%
Cottondale	Jackson	4.70%	4.58%	Madison	Madison	5.30%	4.88%
Graceville	Jackson	4.80%	4.68%	MANATEE	Manatee	0.80%	0.80%
Grand Ridge	Jackson	0.80%	0.68%	Anna Maria	Manatee	1.50%	1.38%
Greenwood	Jackson	0.40%	0.28%	Bradenton	Manatee	6.10%	5.98%
Jacob City	Jackson	0.00%	0.00%	Bradenton Beach	Manatee	6.00%	5.88%
Malone	Jackson	0.50%	0.38%	Holmes Beach	Manatee	3.80%	3.68%
Marianna	Jackson	4.30%	4.18%	Palmetto	Manatee	5.80%	5.68%
				Longboat Key	Manatee & Sarasota	3.50%	3.38%
				MARION	Marion	0.00%	0.00%

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Bellevue	Marion	1.00%	0.88%	Key Colony Beach	Monroe	2.60%	2.48%
Dunnellon	Marion	4.80%	4.68%	Key West	Monroe	1.60%	1.48%
McIntosh	Marion	1.40%	1.28%	Layton	Monroe	0.00%	0.00%
Ocala	Marion	5.20%	5.08%	Marathon	Monroe	2.10%	1.68%
Reddick	Marion	1.40%	1.28%	NASSAU	Nassau	0.80%	0.80%
MARTIN	Martin	1.50%	1.50%	Callahan	Nassau	4.90%	4.78%
Jupiter Island	Martin	0.70%	0.58%	Fernandina Beach	Nassau	5.40%	5.28%
Ocean Breeze Park	Martin	2.40%	2.28%	Hilliard	Nassau	3.40%	3.28%
Sewalls Point	Martin	2.40%	2.28%	OKALOOSA	Okaloosa	0.70%	0.70%
Stuart	Martin	5.20%	5.08%	Cinco Bayou	Okaloosa	5.40%	5.28%
MIAMI- DADE	Miami-Dade	5.00%	4.78%	Crestview	Okaloosa	3.70%	3.58%
Aventura	Miami-Dade	5.60%	5.48%	Destin	Okaloosa	2.10%	1.98%
Bal Harbour	Miami-Dade	5.40%	5.28%	Ft. Walton Beach	Okaloosa	5.90%	5.78%
Bay Harbor Islands	Miami-Dade	5.20%	5.08%	Laurel Hill	Okaloosa	3.00%	2.88%
Biscayne Park	Miami-Dade	4.70%	4.58%	Mary Esther	Okaloosa	5.30%	5.18%
Coral Gables	Miami-Dade	4.40%	4.28%	Niceville	Okaloosa	6.00%	5.88%
El Portal	Miami-Dade	6.00%	5.88%	Shalimar	Okaloosa	5.40%	5.28%
Florida City	Miami-Dade	5.80%	5.68%	Valparaiso	Okaloosa	4.10%	3.98%
Golden Beach	Miami-Dade	2.10%	1.98%	OKEECHOBEE	Okeechobee	0.90%	0.90%
Hialeah	Miami-Dade	5.40%	5.28%	Okeecho- bee	Okeechobee	4.80%	4.68%
Hialeah Gardens	Miami-Dade	5.60%	5.48%	ORANGE	Orange	5.20%	4.98%
Homestead	Miami-Dade	5.70%	5.58%	Apopka	Orange	6.50%	6.38%
Indian Creek Village	Miami-Dade	0.80%	0.68%	Bay Lake	Orange	0.00%	0.00%
Islandia	Miami-Dade	0.00%	0.00%	Belle Isle	Orange	1.80%	1.68%
Key Biscayne	Miami-Dade	5.00%	4.88%	Eatonville	Orange	4.70%	4.58%
Medley	Miami-Dade	6.70%	6.58%	Edgewood	Orange	1.00%	0.88%
Miami	Miami-Dade	5.10%	4.98%	Lake Buena Vista	Orange	0.00%	0.00%
Miami Beach	Miami-Dade	5.10%	4.98%	Maitland	Orange	5.60%	5.38%
Miami Shores	Miami-Dade	6.10%	5.98%	Oakland	Orange	5.40%	5.28%
Miami Springs	Miami-Dade	3.20%	3.08%	Ocoee	Orange	5.00%	4.68%
North Bay	Miami-Dade	5.30%	5.18%	Orlando	Orange	4.40%	4.28%
North Miami	Miami-Dade	5.20%	5.08%	Winder- mere	Orange	4.70%	4.58%
North Miami Beach	Miami-Dade	5.40%	5.28%	Winter Garden	Orange	4.70%	4.58%
Opa-Locka	Miami-Dade	4.00%	3.88%	Winter Park	Orange	6.10%	5.98%
Pinecrest	Miami-Dade	5.90%	5.78%	OSCEOLA	Osceola	5.50%	5.28%
South Miami	Miami-Dade	5.20%	5.08%	Kissimmee	Osceola	4.80%	4.68%
Sunny Isles Beach	Miami-Dade	5.50%	5.38%	St. Cloud	Osceola	5.50%	5.38%
Surfside	Miami-Dade	5.20%	5.08%	PALM BEACH	Palm Beach	5.00%	4.88%
Sweetwater	Miami-Dade	5.00%	4.88%	Atlantis	Palm Beach	1.20%	1.08%
Virginia Gardens	Miami-Dade	0.40%	0.28%	Belle Glade	Palm Beach	5.40%	5.28%
West Miami	Miami-Dade	4.80%	4.68%	Boca Raton	Palm Beach	5.70%	5.58%
MONROE	Monroe	1.50%	1.50%	Boynton Beach	Palm Beach	5.20%	5.08%
Islamorada	Monroe	0.40%	0.00%	Briny Breezes	Palm Beach	3.20%	0.28%
				Cloud Lake	Palm Beach	2.40%	2.28%
				Delray Beach	Palm Beach	4.70%	4.58%
				Glen Ridge	Palm Beach	1.60%	1.48%
				Golf Village	Palm Beach	0.60%	0.48%
				Golfview	Palm Beach	0.70%	0.58%

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Greenacres City	Palm Beach	5.80%	5.68%	Indian Rocks Beach	Pinellas	2.50%	2.38%
Gulf Stream	Palm Beach	1.10%	0.98%	Indian Shores	Pinellas	2.80%	2.68%
Haverhill	Palm Beach	1.60%	1.28%	Kenneth City	Pinellas	1.40%	1.28%
Highland Beach	Palm Beach	4.40%	4.28%	Largo	Pinellas	6.00%	5.88%
Hypoluxo	Palm Beach	6.30%	6.18%	Madeira Beach	Pinellas	6.00%	5.88%
Juno Beach	Palm Beach	5.10%	4.98%	North Redington Beach	Pinellas	1.80%	1.68%
Jupiter	Palm Beach	4.30%	4.18%	Oldsmar	Pinellas	6.10%	5.98%
Jupiter Inlet Colony	Palm Beach	2.10%	1.98%	Pinellas Park	Pinellas	5.90%	5.78%
Lake Clarke Shores	Palm Beach	1.60%	1.48%	Redington Beach	Pinellas	5.90%	5.78%
Lake Park	Palm Beach	5.60%	5.48%	Redington Shores	Pinellas	1.20%	1.08%
Lake Worth	Palm Beach	5.20%	5.08%	Safety Harbor	Pinellas	6.90%	6.38%
Lantana	Palm Beach	5.80%	5.68%	St. Pete Beach	Pinellas	6.10%	5.98%
Manalapan	Palm Beach	1.80%	1.68%	St. Peters- burg	Pinellas	6.00%	5.88%
Mangonia Park	Palm Beach	5.90%	5.78%	Seminole	Pinellas	5.50%	5.38%
North Palm Beach	Palm Beach	5.50%	5.28%	South Pasadena	Pinellas	6.10%	5.98%
Ocean Ridge	Palm Beach	1.10%	0.98%	Tarpon Springs	Pinellas	6.10%	5.98%
Pahokee	Palm Beach	4.60%	4.48%	Treasure Island	Pinellas	2.40%	2.28%
Palm Beach	Palm Beach	4.90%	4.78%	POLK	Polk	2.90%	2.78%
Palm Beach Gardens	Palm Beach	1.20%	1.08%	Auburndale	Polk	4.60%	4.48%
Palm Beach Shores	Palm Beach	5.80%	5.68%	Bartow	Polk	6.50%	5.68%
Palm Springs	Palm Beach	5.60%	5.48%	Davenport	Polk	3.70%	3.58%
Riviera Beach	Palm Beach	4.80%	4.68%	Dundee	Polk	6.00%	5.88%
Royal Palm Beach	Palm Beach	5.30%	5.18%	Eagle Lake	Polk	5.80%	5.68%
South Bay	Palm Beach	5.50%	5.38%	Ft. Meade	Polk	5.60%	4.98%
South Palm Beach	Palm Beach	6.00%	5.88%	Frostproof	Polk	5.70%	5.58%
Tequesta Village	Palm Beach	4.40%	4.28%	Haines City	Polk	5.50%	5.38%
Wellington	Palm Beach	5.50%	5.38%	Highland Park	Polk	0.00%	0.00%
West Palm Beach	Palm Beach	5.70%	5.58%	Hillcrest Heights	Polk	1.10%	0.98%
PASCO	Pasco	1.60%	1.60%	Lake Alfred	Polk	4.80%	4.68%
Dade City	Pasco	5.30%	5.18%	Lake Hamilton	Polk	3.90%	3.78%
New Port Richey	Pasco	5.90%	5.78%	Lake Wales	Polk	4.80%	4.68%
Port Richey	Pasco	1.00%	0.88%	Lakeland	Polk	5.60%	5.48%
Saint Leo	Pasco	1.10%	0.98%	Mulberry	Polk	3.40%	3.28%
San Antonio	Pasco	0.80%	0.68%	Polk City	Polk	3.00%	2.88%
Zephyrhills	Pasco	5.90%	5.78%	Winter Haven	Polk	6.70%	6.58%
PINELLAS	Pinellas	2.00%	1.88%	PUTNAM	Putnam	1.30%	1.30%
Belleair	Pinellas	1.80%	1.68%	Crescent City	Putnam	4.70%	4.58%
Belleair Beach	Pinellas	6.50%	6.38%	Interlachen	Putnam	1.80%	1.68%
Belleair Bluffs	Pinellas	2.10%	1.98%	Palatka	Putnam	5.40%	5.28%
Belleair Shore	Pinellas	2.60%	2.48%	Pomona Park	Putnam	3.10%	2.98%
Clearwater	Pinellas	5.40%	5.28%	Welaka	Putnam	2.70%	2.58%
Dunedin	Pinellas	5.60%	5.48%				
Gulfport	Pinellas	6.50%	6.38%				

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SANTA ROSA	Santa Rosa	1.70%	1.70%	New Smyrna Beach	Volusia	4.40%	4.28%
Gulf Breeze	Santa Rosa	1.10%	0.98%	Oak Hill	Volusia	3.80%	3.68%
Jay	Santa Rosa	1.40%	1.28%	Orange City	Volusia	4.90%	4.78%
Milton	Santa Rosa	6.20%	6.08%	Ormond Beach	Volusia	5.30%	5.18%
SARASOTA	Sarasota	5.10%	4.98%	Pierson	Volusia	1.20%	1.08%
North Port	Sarasota	6.10%	5.98%	Ponce Inlet	Volusia	5.70%	5.58%
Sarasota	Sarasota	5.60%	5.48%	Port Orange	Volusia	5.10%	4.98%
Venice	Sarasota	5.40%	5.28%	South Daytona	Volusia	6.10%	5.98%
SEMINOLE	Seminole	3.20%	2.98%	WAKULLA	Wakulla	0.90%	0.90%
Altamonte Springs	Seminole	5.20%	5.08%	St. Marks	Wakulla	0.00%	0.00%
Casselberry	Seminole	5.70%	5.58%	Sopchoppy	Wakulla	1.30%	1.18%
Lake Mary	Seminole	4.40%	4.28%	WALTON	Walton	0.70%	0.70%
Longwood	Seminole	5.80%	5.68%	DeFuniak Springs	Walton	6.00%	5.88%
Oviedo	Seminole	4.70%	4.58%	Freeport	Walton	1.40%	1.28%
Sanford	Seminole	5.00%	4.88%	Paxton	Walton	2.80%	2.68%
Winter Springs	Seminole	6.20%	6.08%	WASHINGTON	Washington	0.30%	0.30%
ST. JOHNS	St. Johns	1.30%	1.30%	Caryville	Washington	1.00%	0.88%
Hastings	St. Johns	1.60%	1.48%	Chipley	Washington	5.70%	5.58%
St. Augustine	St. Johns	4.80%	4.68%	Ebro	Washington	0.60%	0.48%
St. Augustine Beach	St. Johns	4.90%	4.78%	Vernon	Washington	5.80%	5.68%
ST. LUCIE	St. Lucie	1.20%	1.20%	Wausau	Washington	1.90%	1.78%
Ft. Pierce	St. Lucie	4.90%	4.78%	<p>The conversion rate displayed in the rows with the name of the county in capitalized letters assigns the conversion rate for the unincorporated area. This paragraph is repealed October 1, 2002.</p> <p>(b) Beginning October 1, 2002, there are hereby levied the following local communications services tax conversion rates on taxable sales as authorized by s. 202.19. The conversion rates take effect without any action required by the local government. The conversion rates for local governments that have not chosen to levy permit fees do not include the add-ons of up to 0.12 percent for municipalities and charter counties or of up to 0.24 percent for noncharter counties authorized pursuant to s. 337.401.</p>			
Port St. Lucie	St. Lucie	1.60%	1.48%				
St. Lucie Village	St. Lucie	1.80%	1.68%				
SUMTER	Sumter	0.80%	0.80%				
Bushnell	Sumter	5.40%	5.28%				
Center Hill	Sumter	4.70%	4.58%				
Coleman	Sumter	4.20%	4.08%				
Webster	Sumter	3.30%	3.18%				
Wildwood	Sumter	3.90%	3.78%				
SUWANNEE	Suwannee	0.50%	0.50%				
Branford	Suwannee	4.90%	4.78%	Jurisdiction	County	Conversion rates for local govern- ments that have NOT chosen to levy permit fees	Conversion rates for local govern- ments that have chosen to levy permit fees
Live Oak	Suwannee	6.00%	5.88%	ALACHUA	Alachua	4.70%	4.58%
TAYLOR	Taylor	1.20%	1.20%	Alachua	Alachua	3.80%	3.58%
Perry	Taylor	5.90%	5.78%	Archer	Alachua	3.10%	2.98%
UNION	Union	0.40%	0.40%	Gainesville	Alachua	4.90%	4.78%
Lake Butler	Union	2.50%	2.38%	Hawthorne	Alachua	1.90%	1.78%
Raiford	Union	0.00%	0.00%	High Springs	Alachua	2.60%	2.48%
Worthington Springs	Union	0.00%	0.00%	LaCrosse	Alachua	3.30%	3.18%
VOLUSIA	Volusia	4.20%	4.08%	Micanopy	Alachua	2.50%	2.38%
Daytona Beach	Volusia	5.00%	4.88%	Newberry	Alachua	4.20%	4.08%
Daytona Beach Shores	Volusia	5.50%	5.38%	Waldo	Alachua	1.30%	1.18%
DeBary	Volusia	4.70%	4.58%	BAKER	Baker	0.40%	0.40%
DeLand	Volusia	4.60%	4.48%				
Deltona	Volusia	6.60%	6.48%				
Edgewater	Volusia	5.20%	5.08%				
Holly Hill	Volusia	4.50%	4.38%				
Lake Helen	Volusia	2.20%	2.08%				

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Glen Saint Mary	Baker	5.30%	5.18%	Lauderdale-by-the-Sea	Broward	4.90%	4.78%
Macclenny	Baker	5.90%	5.78%	Lauderdale Lakes	Broward	5.20%	5.08%
BAY	Bay	0.00%	0.00%	Lauderhill	Broward	5.10%	4.98%
Callaway	Bay	5.10%	4.98%	Lazy Lake Village	Broward	0.60%	0.48%
Cedar Grove	Bay	4.80%	4.68%	Lighthouse Point	Broward	6.10%	5.98%
Lynn Haven	Bay	4.90%	4.78%	Margate	Broward	5.20%	5.08%
Mexico Beach	Bay	3.00%	2.88%	Miramar	Broward	5.00%	4.88%
Panama City	Bay	4.90%	4.78%	North Lauderdale	Broward	3.80%	3.68%
Panama City Beach	Bay	3.50%	3.38%	Oakland Park	Broward	5.30%	5.18%
Parker	Bay	4.80%	4.68%	Parkland	Broward	1.30%	1.18%
Springfield	Bay	4.00%	3.88%	Pembroke Park	Broward	4.60%	4.48%
BRAD-FORD	Bradford	0.50%	0.50%	Pembroke Pines	Broward	5.30%	5.18%
Brooker	Bradford	3.00%	2.88%	Plantation	Broward	4.60%	4.48%
Hampton	Bradford	2.20%	2.08%	Pompano Beach	Broward	4.50%	4.38%
Lawtey	Bradford	1.10%	0.98%	Sea Ranch Lakes	Broward	1.50%	1.38%
Starke	Bradford	3.50%	2.88%	Southwest Ranches	Broward	4.50%	4.38%
BREVARD	Brevard	1.30%	1.08%	Sunrise	Broward	4.60%	4.48%
Cape Canaveral	Brevard	4.50%	4.38%	Tamarac	Broward	2.30%	1.58%
Cocoa	Brevard	3.90%	3.78%	Weston	Broward	5.00%	4.88%
Cocoa Beach	Brevard	5.10%	4.98%	Wilton Manors	Broward	5.50%	5.38%
Indialantic	Brevard	6.20%	6.08%	CALHOUN	Calhoun	0.00%	0.00%
Indian Harbour Beach	Brevard	4.00%	3.88%	Altha	Calhoun	4.00%	3.88%
Malabar	Brevard	4.90%	4.78%	Blounts-town	Calhoun	1.30%	1.18%
Melbourne	Brevard	4.80%	4.68%	CHAR-LOTTE	Charlotte	1.80%	1.68%
Melbourne Beach	Brevard	4.10%	3.98%	Punta Gorda	Charlotte	5.00%	4.88%
Melbourne Village	Brevard	5.00%	4.88%	CITRUS	Citrus	2.00%	2.00%
Palm Bay	Brevard	4.80%	4.68%	Crystal River	Citrus	5.10%	4.98%
Palm Shores	Brevard	4.10%	3.98%	Inverness	Citrus	5.20%	5.08%
Rockledge	Brevard	1.70%	1.58%	CLAY	Clay	5.80%	5.68%
Satellite Beach	Brevard	5.30%	5.18%	Green Cove Springs	Clay	3.70%	3.58%
Titusville	Brevard	5.40%	5.28%	Keystone Heights	Clay	2.10%	1.98%
West Melbourne	Brevard	4.80%	4.68%	Orange Park	Clay	0.80%	0.68%
BROWARD	Broward	4.70%	4.58%	Penney Farms	Clay	1.90%	1.78%
Coconut Creek	Broward	4.80%	4.68%	COLLIER	Collier	2.10%	2.10%
Coral Springs	Broward	5.00%	4.88%	Everglades	Collier	3.90%	3.58%
Dania	Broward	5.20%	5.08%	Marco Island	Collier	2.30%	1.78%
Davie	Broward	5.20%	5.08%	Naples	Collier	3.30%	3.18%
Deerfield Beach	Broward	1.40%	1.28%	COLUMBIA	Columbia	1.30%	1.30%
Ft. Lauderdale	Broward	5.10%	4.98%	Ft. White	Columbia	0.60%	0.48%
Hallandale	Broward	4.80%	4.68%	Lake City	Columbia	4.40%	4.28%
Hillsboro Beach	Broward	1.20%	1.08%	DESOTO	Desoto	2.10%	2.10%
Hollywood	Broward	4.80%	4.68%	Arcadia	Desoto	3.70%	3.58%

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DIXIE	Dixie	0.10%	0.10%	La Belle	Hendry	4.10%	3.98%
Cross City	Dixie	2.50%	2.38%	HERNAN- DO	Hernando	1.40%	1.40%
Horseshoe Beach	Dixie	6.20%	6.08%	Brooksville	Hernando	0.90%	0.78%
DUVAL/Jax	Duval	4.50%	4.38%	Weeki Wachee	Hernando	0.10%	0.00%
Atlantic Beach	Duval	5.90%	5.78%	HIGH- LANDS	Highlands	1.10%	1.10%
Baldwin	Duval	6.10%	5.98%	Avon Park	Highlands	4.40%	4.28%
Jacksonville Beach	Duval	4.60%	4.38%	Lake Placid	Highlands	0.90%	0.78%
Neptune Beach	Duval	4.00%	3.88%	Sebring	Highlands	1.10%	0.78%
ESCAMBIA	Escambia	1.60%	1.60%	HILLSBOR- OUGH	Hillsborough	2.10%	1.98%
Century	Escambia	2.10%	1.98%	Plant City	Hillsborough	5.60%	5.48%
Pensacola	Escambia	5.10%	4.88%	Tampa	Hillsborough	5.00%	4.88%
FLAGLER	Flagler	0.60%	0.60%	Temple Terrace	Hillsborough	5.40%	5.28%
Beverly Beach	Flagler	1.80%	1.68%	HOLMES	Holmes	0.20%	0.20%
Bunnell	Flagler	2.50%	2.38%	Bonifay	Holmes	5.70%	5.58%
Flagler Beach	Flagler & Volusia	4.90%	4.78%	Esto	Holmes	0.80%	0.68%
Marineland	Flagler & St. Johns	0.40%	0.28%	Noma	Holmes	0.10%	0.00%
Palm Coast	Flagler	1.30%	1.18%	Ponce de Leon	Holmes	2.70%	2.58%
FRANKLIN	Franklin	0.90%	0.90%	Westville	Holmes	0.90%	0.78%
Apalachico- la	Franklin	3.60%	3.48%	INDIAN RIVER	Indian River	1.40%	1.40%
Carrabelle	Franklin	5.70%	5.58%	Fellsmere	Indian River	4.10%	3.98%
GADSDEN	Gadsden	0.20%	0.20%	Indian River Shores	Indian River	2.80%	2.68%
Chattahoo- chee	Gadsden	1.00%	0.88%	Orchid	Indian River	2.10%	1.98%
Greensboro	Gadsden	0.00%	0.00%	Sebastian	Indian River	3.30%	3.18%
Gretna	Gadsden	3.90%	3.78%	Vero Beach	Indian River	5.00%	4.88%
Havana	Gadsden	0.80%	0.68%	JACKSON	Jackson	0.20%	0.20%
Midway	Gadsden	3.70%	3.58%	Alford	Jackson	0.30%	0.18%
Quincy	Gadsden	1.10%	0.98%	Bascom	Jackson	1.20%	1.08%
GILCHR- IST	Gilchrist	0.00%	0.00%	Campbell- ton	Jackson	0.30%	0.18%
Bell	Gilchrist	4.50%	4.38%	Cottondale	Jackson	4.30%	4.18%
Fanning Springs	Gilchrist & Levy	5.50%	5.38%	Graceville	Jackson	4.40%	4.28%
Trenton	Gilchrist	3.90%	3.78%	Grand Ridge	Jackson	0.80%	0.68%
GLADES	Glades	0.50%	0.50%	Greenwood	Jackson	0.40%	0.28%
Moore Haven	Glades	1.20%	1.08%	Jacob City	Jackson	0.00%	0.00%
GULF	Gulf	0.30%	0.30%	Malone	Jackson	0.50%	0.38%
Port St. Joe	Gulf	3.60%	3.48%	Marianna	Jackson	4.00%	3.88%
Wewahitch- ka	Gulf	3.60%	3.48%	Sneads	Jackson	3.30%	3.18%
HAMILTON	Hamilton	0.30%	0.30%	JEFFER- SON	Jefferson	0.90%	0.90%
Jasper	Hamilton	4.80%	4.58%	Monticello	Jefferson	4.50%	4.38%
Jennings	Hamilton	1.50%	1.38%	LAFAY- ETTE	Lafayette	0.00%	0.00%
White Springs	Hamilton	5.00%	4.88%	Mayo	Lafayette	2.00%	1.88%
HARDEE	Hardee	1.10%	1.10%	LAKE	Lake	1.70%	1.70%
Bowling Green	Hardee	3.20%	3.08%	Astatula	Lake	4.40%	4.28%
Wauchula	Hardee	5.00%	4.88%	Clermont	Lake	4.70%	4.58%
Zolfo Springs	Hardee	2.20%	2.08%	Eustis	Lake	5.10%	4.98%
HENDRY	Hendry	0.70%	0.70%	Fruitland Park	Lake	4.70%	4.58%
Clewiston	Hendry	3.20%	3.08%	Groveland	Lake	4.90%	4.78%
				Howey-in- the-Hills	Lake	3.30%	3.18%
				Lady Lake	Lake	1.40%	1.28%

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Leesburg	Lake	1.30%	1.18%	Bay Harbor Islands	Miami-Dade	4.80%	4.68%
Mascotte	Lake	3.90%	3.78%	Biscayne Park	Miami-Dade	4.40%	4.28%
Minneola	Lake	3.20%	3.08%	Coral Gables	Miami-Dade	4.10%	3.98%
Montverde	Lake	1.80%	1.68%	El Portal	Miami-Dade	5.60%	5.48%
Mount Dora	Lake	1.50%	1.18%	Florida City	Miami-Dade	5.30%	5.18%
Tavares	Lake	5.20%	5.08%	Golden Beach	Miami-Dade	2.00%	1.88%
Umatilla	Lake	3.10%	2.98%	Hialeah	Miami-Dade	5.00%	4.88%
LEE	Lee	2.00%	1.88%	Hialeah Gardens	Miami-Dade	5.10%	4.98%
Bonita Springs	Lee	1.70%	1.58%	Homestead	Miami-Dade	5.30%	5.18%
Cape Coral	Lee	1.50%	1.38%	Indian Creek			
Ft. Myers	Lee	4.70%	4.58%	Village	Miami-Dade	0.70%	0.58%
Ft. Myers Beach	Lee	2.20%	2.08%	Islandia	Miami-Dade	0.00%	0.00%
Sanibel	Lee	2.30%	2.18%	Key			
LEON	Leon	1.00%	1.00%	Biscayne	Miami-Dade	4.60%	4.48%
Tallahas- see	Leon	4.40%	4.28%	Medley	Miami-Dade	6.10%	5.98%
LEVY	Levy	0.00%	0.00%	Miami	Miami-Dade	4.70%	4.58%
Bronson	Levy	2.50%	2.38%	Miami Beach	Miami-Dade	4.70%	4.58%
Cedar Key	Levy	2.10%	1.98%	Miami Shores	Miami-Dade	5.60%	5.48%
Chiefland	Levy	2.70%	2.58%	Miami Springs	Miami-Dade	3.00%	2.88%
Inglis	Levy	3.50%	3.38%	North Bay	Miami-Dade	4.90%	4.78%
Otter Creek	Levy	0.70%	0.58%	North Miami	Miami-Dade	4.80%	4.68%
Williston	Levy	1.60%	1.48%	North Miami Beach	Miami-Dade	5.00%	4.88%
Yankee- town	Levy	5.60%	5.48%	Opa-Locka	Miami-Dade	3.70%	3.58%
LIBERTY	Liberty	0.60%	0.60%	Pinecrest	Miami-Dade	5.40%	5.28%
Bristol	Liberty	2.90%	2.78%	South Miami	Miami-Dade	4.80%	4.68%
MADISON	Madison	0.40%	0.40%	Sunny Isles Beach	Miami-Dade	5.00%	4.88%
Greenville	Madison	2.10%	1.98%	Surfside	Miami-Dade	4.80%	4.68%
Lee	Madison	0.50%	0.38%	Sweetwater	Miami-Dade	4.60%	4.48%
Madison	Madison	4.90%	4.48%	Virginia Gardens	Miami-Dade	0.40%	0.28%
MANATEE	Manatee	0.70%	0.70%	West Miami	Miami-Dade	4.40%	4.28%
Anna Maria	Manatee	1.40%	1.28%	MONROE	Monroe	1.40%	1.40%
Bradenton	Manatee	5.60%	5.48%	Islamorada	Monroe	0.40%	0.00%
Bradenton Beach	Manatee	5.60%	5.48%	Key Colony Beach	Monroe	2.40%	2.28%
Holmes Beach	Manatee	3.50%	3.38%	Key West	Monroe	1.50%	1.38%
Palmetto	Manatee	5.30%	5.18%	Layton	Monroe	0.00%	0.00%
Longboat Key	Manatee & Sarasota	3.20%	3.08%	Marathon	Monroe	1.90%	1.58%
MARION	Marion	0.00%	0.00%	NASSAU	Nassau	0.70%	0.70%
Bellview	Marion	0.90%	0.78%	Callahan	Nassau	4.50%	4.38%
Dunnellon	Marion	4.50%	4.38%	Fernandina Beach	Nassau	5.00%	4.88%
McIntosh	Marion	1.30%	1.18%	Hilliard	Nassau	3.20%	3.08%
Ocala	Marion	4.80%	4.68%	OKALOO- SA	Okaloosa	0.60%	0.60%
Reddick	Marion	1.30%	1.18%	Cinco			
MARTIN	Martin	1.30%	1.30%	Bayou	Okaloosa	5.00%	4.88%
Jupiter Island	Martin	0.60%	0.48%	Crestview	Okaloosa	3.50%	3.38%
Ocean Breeze Park	Martin	2.20%	2.08%	Destin	Okaloosa	1.90%	1.78%
Sewalls Point	Martin	2.30%	2.18%	Ft. Walton Beach	Okaloosa	5.50%	5.38%
Stuart	Martin	4.80%	4.68%				
MIAMI- DADE	Miami-Dade	4.70%	4.48%				
Aventura	Miami-Dade	5.20%	5.08%				
Bal Harbour	Miami-Dade	4.90%	4.78%				

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Laurel Hill	Okaloosa	2.80%	2.68%	Mangonia Park	Palm Beach	5.50%	5.38%
Mary Esther	Okaloosa	4.90%	4.78%	North Palm Beach	Palm Beach	5.10%	4.88%
Niceville	Okaloosa	5.50%	5.38%	Ocean Ridge	Palm Beach	1.00%	0.88%
Shalimar	Okaloosa	5.00%	4.88%	Pahokee	Palm Beach	4.20%	4.08%
Valparaiso	Okaloosa	3.80%	3.68%	Palm Beach	Palm Beach	4.50%	4.38%
OKEECHOBEE	Okeechobee	0.80%	0.80%	Palm Beach Gardens	Palm Beach	1.10%	0.98%
Okeecho- bee	Okeechobee	4.50%	4.38%	Palm Beach Shores	Palm Beach	5.40%	5.28%
ORANGE	Orange	4.80%	4.58%	Palm Springs	Palm Beach	5.20%	5.08%
Apopka	Orange	6.00%	5.88%	Riviera Beach	Palm Beach	4.50%	4.38%
Bay Lake	Orange	0.00%	0.00%	Royal Palm Beach	Palm Beach	4.90%	4.78%
Belle Isle	Orange	1.60%	1.48%	South Bay	Palm Beach	5.10%	4.98%
Eatonville	Orange	4.30%	4.18%	South Palm Beach	Palm Beach	5.60%	5.48%
Edgewood	Orange	1.00%	0.88%	Tequesta Village	Palm Beach	4.10%	3.98%
Lake Buena Vista	Orange	0.00%	0.00%	Wellington	Palm Beach	5.10%	4.98%
Maitland	Orange	5.10%	4.98%	West Palm Beach	Palm Beach	5.30%	5.18%
Oakland	Orange	5.00%	4.78%	PASCO	Pasco	1.50%	1.50%
Ocoee	Orange	4.60%	4.28%	Dade City	Pasco	4.90%	4.78%
Orlando	Orange	4.10%	3.88%	New Port Richey	Pasco	5.50%	5.38%
Winder- mere	Orange	4.30%	4.18%	Port Richey	Pasco	0.90%	0.78%
Winter Garden	Orange	4.30%	4.18%	Saint Leo	Pasco	1.00%	0.88%
Winter Park	Orange	5.60%	5.48%	San Antonio	Pasco	0.80%	0.68%
OSCEOLA	Osceola	5.00%	4.88%	Zephyrhills	Pasco	5.40%	5.28%
Kissimmee	Osceola	4.50%	4.38%	PINELLAS	Pinellas	1.80%	1.68%
St. Cloud	Osceola	5.10%	4.98%	Belleair	Pinellas	1.60%	1.48%
PALM BEACH	Palm Beach	4.60%	4.48%	Belleair Beach	Pinellas	6.00%	5.88%
Atlantis	Palm Beach	1.10%	0.98%	Belleair Bluffs	Pinellas	2.00%	1.88%
Belle Glade	Palm Beach	5.00%	4.88%	Belleair Shore	Pinellas	2.40%	2.28%
Boca Raton	Palm Beach	5.30%	5.08%	Clearwater	Pinellas	5.00%	4.88%
Boynton Beach	Palm Beach	4.80%	4.68%	Dunedin	Pinellas	5.20%	5.08%
Briny Breezes	Palm Beach	3.00%	0.28%	Gulfport	Pinellas	6.00%	5.88%
Cloud Lake	Palm Beach	2.20%	2.08%	Indian Rocks Beach	Pinellas	2.30%	2.18%
Delray Beach	Palm Beach	4.40%	4.28%	Indian Shores	Pinellas	2.60%	2.48%
Glen Ridge	Palm Beach	1.50%	1.38%	Kenneth City	Pinellas	1.30%	1.18%
Golf Village	Palm Beach	0.60%	0.48%	Largo	Pinellas	5.50%	5.38%
Golfview	Palm Beach	0.60%	0.48%	Madeira Beach	Pinellas	5.60%	5.48%
Greenacres City	Palm Beach	5.30%	5.18%	North Redington Beach	Pinellas	1.70%	1.58%
Gulf Stream	Palm Beach	1.00%	0.88%	Oldsmar	Pinellas	5.70%	5.58%
Haverhill	Palm Beach	1.40%	1.18%	Pinellas Park	Pinellas	5.40%	5.28%
Highland Beach	Palm Beach	4.00%	3.88%	Redington Beach	Pinellas	5.40%	5.28%
Hypoluxo	Palm Beach	5.80%	5.68%				
Juno Beach	Palm Beach	4.70%	4.58%				
Jupiter	Palm Beach	4.00%	3.88%				
Jupiter Inlet Colony	Palm Beach	1.90%	1.78%				
Lake Clarke Shores	Palm Beach	1.50%	1.38%				
Lake Park	Palm Beach	5.20%	5.08%				
Lake Worth	Palm Beach	4.80%	4.68%				
Lantana	Palm Beach	5.30%	5.18%				
Manalapan	Palm Beach	1.60%	1.48%				

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Redington Shores	Pinellas	1.10%	0.98%	Sanford	Seminole	4.70%	4.58%
Safety Harbor	Pinellas	6.40%	5.88%	Winter Springs	Seminole	5.80%	5.68%
St. Pete Beach	Pinellas	5.70%	5.58%	ST. JOHNS	St. Johns	1.20%	1.20%
St. Peters- burg	Pinellas	5.50%	5.38%	Hastings	St. Johns	1.50%	1.38%
Seminole	Pinellas	5.10%	4.98%	St. Augustine	St. Johns	4.50%	4.38%
South Pasadena	Pinellas	5.60%	5.48%	St. August- tine Beach	St. Johns	4.50%	4.38%
Tarpon Springs	Pinellas	5.60%	5.48%	ST. LUCIE	St. Lucie	1.20%	1.20%
Treasure Island	Pinellas	2.20%	2.08%	Ft. Pierce	St. Lucie	4.50%	4.38%
POLK	Polk	2.70%	2.58%	Port St. Lucie	St. Lucie	1.50%	1.38%
Auburndale	Polk	4.30%	4.18%	St. Lucie Village	St. Lucie	1.60%	1.48%
Bartow	Polk	6.00%	5.28%	SUMTER	Sumter	0.70%	0.70%
Davenport	Polk	3.40%	3.28%	Bushnell	Sumter	5.00%	4.88%
Dundee	Polk	5.60%	5.48%	Center Hill	Sumter	4.30%	4.18%
Eagle Lake	Polk	5.30%	5.18%	Coleman	Sumter	3.90%	3.78%
Ft. Meade	Polk	5.20%	4.58%	Webster	Sumter	3.10%	2.98%
Frostproof	Polk	5.20%	5.08%	Wildwood	Sumter	3.60%	3.48%
Haines City	Polk	5.10%	4.98%	SUWAN- NEE	Suwannee	0.40%	0.40%
Highland Park	Polk	0.00%	0.00%	Branford	Suwannee	4.60%	4.48%
Hillcrest Heights	Polk	1.10%	0.98%	Live Oak	Suwannee	5.60%	5.48%
Lake Alfred	Polk	4.50%	4.38%	TAYLOR	Taylor	1.10%	1.10%
Lake Hamilton	Polk	3.60%	3.48%	Perry	Taylor	5.50%	5.38%
Lake Wales	Polk	4.40%	4.28%	UNION	Union	0.40%	0.40%
Lakeland	Polk	5.20%	5.08%	Lake Butler	Union	2.30%	2.18%
Mulberry	Polk	3.10%	2.98%	Raiford	Union	0.00%	0.00%
Polk City	Polk	2.80%	2.68%	Worthing- ton Springs	Union	0.00%	0.00%
Winter Haven	Polk	6.20%	6.08%	VOLUSIA	Volusia	3.90%	3.78%
PUTNAM	Putnam	1.20%	1.20%	Daytona Beach	Volusia	4.60%	4.48%
Crescent City	Putnam	4.30%	4.18%	Daytona Beach Shores	Volusia	5.10%	4.98%
Interlachen	Putnam	1.60%	1.48%	DeBary	Volusia	4.40%	4.28%
Palatka	Putnam	5.00%	4.88%	DeLand	Volusia	4.20%	4.08%
Pomona Park	Putnam	2.90%	2.78%	Deltona	Volusia	6.10%	5.98%
Welaka	Putnam	2.50%	2.38%	Edgewater	Volusia	4.80%	4.68%
SANTA ROSA	Santa Rosa	1.50%	1.50%	Holly Hill	Volusia	4.20%	4.08%
Gulf Breeze	Santa Rosa	1.10%	0.98%	Lake Helen	Volusia	2.00%	1.88%
Jay	Santa Rosa	1.30%	1.18%	New Smyr- na Beach	Volusia	4.00%	3.88%
Milton	Santa Rosa	5.70%	5.58%	Oak Hill	Volusia	3.50%	3.38%
SARASO- TA	Sarasota	4.70%	4.58%	Orange City	Volusia	4.50%	4.38%
North Port	Sarasota	5.60%	5.48%	Ormond Beach	Volusia	4.90%	4.78%
Sarasota	Sarasota	5.20%	5.08%	Pierson	Volusia	1.10%	0.98%
Venice	Sarasota	5.00%	4.88%	Ponce Inlet	Volusia	5.30%	5.18%
SEMINOLE	Seminole	2.90%	2.68%	Port Orange	Volusia	4.70%	4.58%
Altamonte Springs	Seminole	4.80%	4.68%	South Daytona	Volusia	5.60%	5.48%
Casselberry	Seminole	5.30%	5.18%	WAKULLA	Wakulla	0.80%	0.80%
Lake Mary	Seminole	4.10%	3.98%	St. Marks	Wakulla	0.00%	0.00%
Longwood	Seminole	5.40%	5.28%	Sopchoppy	Wakulla	1.20%	1.08%
Oviedo	Seminole	4.30%	4.18%	WALTON	Walton	0.70%	0.70%
				DeFuniak Springs	Walton	4.70%	4.58%

Jurisdiction	County	Conversion rates for local governments that have NOT chosen to levy permit fees	Conversion rates for local governments that have chosen to levy permit fees
Freeport	Walton	1.30%	1.18%
Paxton	Walton	2.60%	2.48%
WASHINGTON	Washington	0.20%	0.20%
Caryville	Washington	1.00%	0.88%
Chipley	Washington	5.30%	5.18%
Ebro	Washington	0.60%	0.48%
Vernon	Washington	5.40%	5.28%
Wausau	Washington	1.70%	1.58%

The conversion rate displayed in the rows with the name of the county in capitalized letters assigns the conversion rate for the unincorporated area.

(c) Notwithstanding the rates provided by paragraph (b), the following local communications services tax conversion rates shall take effect upon the expiration of existing franchise agreements which provide for fees in excess of those authorized by s. 337.401. The conversion rates for local governments that have not chosen to levy permit fees do not include the add-ons of up to 0.12 percent for municipalities and charter counties or of up to 0.24 percent for noncharter counties authorized pursuant to s. 337.401.

Jurisdiction	County	Conversion rates for local governments that have NOT chosen to levy permit fees	Conversion rates for local governments that have chosen to levy permit fees	Effective date of new rates
Indialantic	Brevard	5.80%	5.68%	January 1, 2014
Titusville	Brevard	5.00%	4.88%	January 1, 2014
Punta Gorda	Charlotte	4.90%	4.78%	January 1, 2009
Miami	Miami-Dade	4.30%	4.18%	August 1, 2006
Valparaiso	Okaloosa	3.20%	3.08%	August 1, 2003
Dade City	Pasco	4.50%	4.38%	January 1, 2011
Palatka	Putnam	4.70%	4.58%	September 1, 2003

(2)(a)1. With respect to any local taxing jurisdiction, if, for the periods ending December 31, 2001; March 31, 2002; June 30, 2002; or September 30, 2002, the revenues received by that local government from the local communications services tax imposed under subsection (1) are less than the revenues received from the replaced revenue sources for the corresponding 2000-2001 period; plus reasonably anticipated growth in such revenues over the preceding 1-year period, based on the average growth of such revenues over the immediately preceding 5-year period; plus an amount representing the revenues from the replaced revenue sources for the 1-month period that the local

taxing jurisdiction was required to forego, the governing authority may adjust the rate of the local communications services tax upward to the extent necessary to generate the entire shortfall in revenues within 1 year after the rate adjustment and by an amount necessary to generate the expected amount of revenue on an ongoing basis.

2. If complete data are not available at the time of determining whether the revenues received by a local government from the local communications services tax imposed under subsection (1) are less than the revenues received from the replaced revenue sources for the corresponding 2000-2001 period, as set forth in subparagraph 1., the local government shall use the best data available for the corresponding 2000-2001 period in making such determination. Complete data shall be deemed available to all local governments after the department audits, including the redistribution of local tax, dealers who account for no less than 80 percent of the amount of communications services tax revenues received for fiscal year 2005-2006.

3. The adjustment permitted under subparagraph 1. may be made by emergency ordinance or resolution and may be made notwithstanding the maximum rate established under s. 202.19(2) and notwithstanding any schedules or timeframes or any other limitations contained in this chapter. Beginning July 1, 2007, a local government may make such adjustment only if the department or a dealer allocates or reallocates revenues away from the local government. However, any such adjustment shall be made no later than 6 months following the date the department notifies the local governments in writing that complete data is available. The emergency ordinance or resolution shall specify an effective date for the adjusted rate, which shall be no less than 60 days after the date of adoption of the ordinance or resolution and shall be effective with respect to taxable services included on bills that are dated on the first day of a month subsequent to the expiration of the 60-day period. At the end of 1 year following the effective date of such adjusted rate, the local governing authority shall, as soon as is consistent with s. 202.21, reduce the rate by that portion of the emergency rate which was necessary to recoup the amount of revenues not received prior to the implementation of the emergency rate.

4. If, for the period October 1, 2001, through September 30, 2002, the revenues received by a local government from the local communications services tax conversion rate established under subsection (1), adjusted upward for the difference in rates between paragraphs (1)(a) and (b) or any other rate adjustments or base changes, are above the threshold of 10 percent more than the revenues received from the replaced revenue sources for the corresponding 2000-2001 period plus reasonably anticipated growth in such revenues over the preceding 1-year period, based on the average growth of such revenues over the immediately preceding 5-year period, the governing authority must adjust the rate of the local communications services tax to the extent necessary to reduce revenues to the threshold by emergency ordinance or resolution within the timeframes established in subparagraph 3.

The foregoing rate adjustment requirement shall not apply to a local government that adopts a local communications services tax rate by resolution or ordinance. If complete data are not available at the time of determining whether the revenues exceed the threshold, the local government shall use the best data available for the corresponding 2000-2001 period in making such determination. This subparagraph shall not be construed as establishing a right of action for any person to enforce this subparagraph or challenge a local government's implementation of this subparagraph.

(b) Except as otherwise provided in this subsection, "replaced revenue sources," as used in this section, means the following taxes, charges, fees, or other impositions to the extent that the respective local taxing jurisdictions were authorized to impose them prior to July 1, 2000.

1. With respect to municipalities and charter counties and the taxes authorized by s. 202.19(1):

a. The public service tax on telecommunications authorized by former s. 166.231(9).

b. Franchise fees on cable service providers as authorized by 47 U.S.C. s. 542.

c. The public service tax on prepaid calling arrangements.

d. Franchise fees on dealers of communications services which use the public roads or rights-of-way, up to the limit set forth in s. 337.401. For purposes of calculating rates under this section, it is the legislative intent that charter counties be treated as having had the same authority as municipalities to impose franchise fees on recurring local telecommunication service revenues prior to July 1, 2000. However, the Legislature recognizes that the authority of charter counties to impose such fees is in dispute, and the treatment provided in this section is not an expression of legislative intent that charter counties actually do or do not possess such authority.

e. Actual permit fees relating to placing or maintaining facilities in or on public roads or rights-of-way, collected from providers of long-distance, cable, and mobile communications services for the fiscal year ending September 30, 1999; however, if a municipality or charter county elects the option to charge permit fees pursuant to s. 337.401(3)(c)1.a., such fees shall not be included as a replaced revenue source.

2. With respect to all other counties and the taxes authorized in s. 202.19(1), franchise fees on cable service providers as authorized by 47 U.S.C. s. 542.

(3) For any county or school board that levies a discretionary surtax under s. 212.055, the rate of such tax on communications services as authorized by s. 202.19(5) shall be as follows:

County	.5% Discretionary surtax conversion rates	1% Discretionary surtax conversion rates	1.5% Discretionary surtax conversion rates
Alachua	0.3%	0.6%	0.8%
Baker	0.3%	0.5%	0.8%
Bay	0.3%	0.5%	0.8%
Bradford	0.3%	0.6%	0.8%
Brevard	0.3%	0.6%	0.9%
Broward	0.3%	0.5%	0.8%

County	.5% Discretionary surtax conversion rates	1% Discretionary surtax conversion rates	1.5% Discretionary surtax conversion rates
Calhoun	0.3%	0.5%	0.8%
Charlotte	0.3%	0.6%	0.9%
Citrus	0.3%	0.6%	0.9%
Clay	0.3%	0.6%	0.8%
Collier	0.4%	0.7%	1.0%
Columbia	0.3%	0.6%	0.9%
Desoto	0.3%	0.6%	0.8%
Dixie	0.3%	0.5%	0.8%
Duval	0.3%	0.6%	0.8%
Escambia	0.3%	0.6%	0.9%
Flagler	0.4%	0.7%	1.0%
Franklin	0.3%	0.6%	0.9%
Gadsden	0.3%	0.5%	0.8%
Gilchrist	0.3%	0.5%	0.7%
Glades	0.3%	0.6%	0.8%
Gulf	0.3%	0.5%	0.8%
Hamilton	0.3%	0.6%	0.8%
Hardee	0.3%	0.5%	0.8%
Hendry	0.3%	0.6%	0.9%
Hernando	0.3%	0.6%	0.9%
Highlands	0.3%	0.6%	0.9%
Hillsborough	0.3%	0.6%	0.8%
Holmes	0.3%	0.6%	0.8%
Indian River	0.3%	0.6%	0.9%
Jackson	0.3%	0.5%	0.7%
Jefferson	0.3%	0.5%	0.8%
Lafayette	0.3%	0.5%	0.7%
Lake	0.3%	0.6%	0.9%
Lee	0.3%	0.6%	0.9%
Leon	0.3%	0.6%	0.8%
Levy	0.3%	0.5%	0.8%
Liberty	0.3%	0.6%	0.8%
Madison	0.3%	0.5%	0.8%
Manatee	0.3%	0.6%	0.8%
Marion	0.3%	0.5%	0.8%
Martin	0.3%	0.6%	0.8%
Miami-Dade	0.3%	0.5%	0.8%
Monroe	0.3%	0.6%	0.9%
Nassau	0.3%	0.6%	0.8%
Okaloosa	0.3%	0.6%	0.8%
Okeechobee	0.3%	0.6%	0.9%
Orange	0.3%	0.5%	0.8%
Osceola	0.3%	0.5%	0.8%
Palm Beach	0.3%	0.6%	0.8%
Pasco	0.3%	0.6%	0.9%
Pinellas	0.3%	0.6%	0.9%
Polk	0.3%	0.6%	0.8%
Putnam	0.3%	0.6%	0.8%
St. Johns	0.3%	0.6%	0.8%
St. Lucie	0.3%	0.6%	0.8%
Santa Rosa	0.3%	0.6%	0.9%
Sarasota	0.3%	0.6%	0.9%
Seminole	0.3%	0.6%	0.8%
Sumter	0.3%	0.5%	0.8%
Suwannee	0.3%	0.6%	0.8%
Taylor	0.3%	0.6%	0.9%
Union	0.3%	0.5%	0.8%
Volusia	0.3%	0.6%	0.8%
Wakulla	0.3%	0.6%	0.9%
Walton	0.3%	0.6%	0.9%
Washington	0.3%	0.5%	0.8%

The discretionary surtax conversion rate with respect to communications services reflected on bills dated on or after October 1, 2001, shall take effect without any further action by a county or school board that has levied a surtax on or before October 1, 2001. For a county or school board that levies a surtax subsequent to October 1, 2001, the discretionary surtax conversion rate with respect to communications services shall take effect upon the effective date of the surtax as provided in s. 212.054. The discretionary sales surtax rate on communications services for a county or school board levying a combined rate which is not listed in the table provided by this subsection shall be calculated by averaging or adding the appropriate rates from the table and rounding up to the nearest tenth of a percent.

History.—ss. 12, 58, ch. 2000-260; ss. 12, 38, ch. 2001-140; s. 31, ch. 2002-1; s. 12, ch. 2007-106; s. 37, ch. 2008-4.

202.21 Effective dates; procedures for informing dealers of communications services of tax levies and rate changes.—Any adoption, repeal, or change in the rate of a local communications services tax imposed under s. 202.19 is effective with respect to taxable services included on bills that are dated on or after the January 1 subsequent to such adoption, repeal, or change. A municipality or county adopting, repealing, or changing the rate of such tax must notify the department of the adoption, repeal, or change by September 1 immediately preceding such January 1. Notification must be furnished on a form prescribed by the department and must specify the rate of tax; the effective date of the adoption, repeal, or change thereof; and the name, mailing address, and telephone number of a person designated by the municipality or county to respond to inquiries concerning the tax. The department shall provide notice of such adoption, repeal, or change to all affected dealers of communications services at least 90 days before the effective date of the tax. Any local government that adjusts the rate of its local communications services tax by emergency ordinance or resolution pursuant to s. 202.20(2) shall notify the department of the new tax rate immediately upon its adoption. The department shall provide written notice of the adoption of the new rate to all affected dealers within 30 days after receiving such notice. In any notice to providers or publication of local tax rates for purposes of this chapter, the department shall express the rate for a municipality or charter county as the sum of the tax rates levied within such jurisdiction pursuant to s. 202.19(2)(a) and (5), and shall express the rate for any other county as the sum of the tax rates levied pursuant to s. 202.19(2)(b) and (5). The department is not liable for any loss of or decrease in revenue by reason of any error, omission, or untimely action that results in the nonpayment of a tax imposed under s. 202.19.

History.—ss. 13, 58, ch. 2000-260; ss. 14, 38, ch. 2001-140.

202.22 Determination of local tax situs.—

(1) A dealer of communications services who is obligated to collect and remit a local communications services tax imposed under s. 202.19 shall be held harmless from any liability, including tax, interest, and penalties, which would otherwise be due solely as a

result of an assignment of a service address to an incorrect local taxing jurisdiction, if the dealer of communications services exercises due diligence in applying one or more of the following methods for determining the local taxing jurisdiction in which a service address is located:

(a) Employing an electronic database provided by the department under subsection (2).

(b) Employing a database developed by the dealer or supplied by a vendor which has been certified by the department under subsection (3).

(c)1. Employing enhanced zip codes to assign each street address, address range, post office box, or post office box range in the dealer's service area to a specific local taxing jurisdiction.

2. If an enhanced zip code overlaps boundaries of municipalities or counties, or if an enhanced zip code cannot be assigned to the service address because the service address is in a rural area or a location without postal delivery, the dealer of communications services or its database vendor shall assign the affected service addresses to one specific local taxing jurisdiction within such zip code based on a reasonable methodology. A methodology satisfies this subparagraph if the information used to assign service addresses is obtained by the dealer or its database vendor from:

a. A database provided by the department;

b. A database certified by the department under subsection (3);

c. Responsible representatives of the relevant local taxing jurisdictions; or

d. The United States Census Bureau or the United States Postal Service.

(d) Employing a database of street addresses or other assignments that does not meet the requirements of paragraphs (a)-(c), but meets the criteria set forth in paragraph (3)(a) at the time of audit by the department.

(2)(a) The department shall, subject to legislative appropriation, create as soon as practical and feasible, and thereafter maintain, an electronic database that gives due and proper regard to any format that is approved by the American National Standards Institute's Accredited Standards Committee X12 and that designates for each street address, address range, post office box, or post office box range in the state, including any multiple postal street addresses applicable to one street location, the local taxing jurisdiction in which the street address, address range, post office box, or post office box range is located and the appropriate code for each such local taxing jurisdiction, identified by one nationwide standard numeric code. The nationwide standard numeric code must contain the same number of numeric digits, and each digit, or combination of digits, must refer to the same level of taxing jurisdiction throughout the United States using a format similar to FIPS 55-3 or other appropriate standard approved by the Federation of Tax Administrators and the Multistate Tax Commission. Each address or address range or post office box or post office box range must be provided in standard postal format, including the street number, street number range, street name, post office box number, post office box range, and zip code. The department shall provide notice of the availability of the

database, and any subsequent revision thereof, by publication in the Florida Administrative Register.

(b)1. Each local taxing jurisdiction shall furnish to the department all information needed to create and update the electronic database, including changes in service addresses, annexations, incorporations, reorganizations, and any other changes in jurisdictional boundaries. The information furnished to the department must specify an effective date, which must be the next ensuing January 1 or July 1, and such information must be furnished to the department at least 120 days prior to the effective date. However, the requirement that counties submit information pursuant to this paragraph shall be subject to appropriation.

2. The department shall update the electronic database in accordance with the information furnished by local taxing jurisdictions under subparagraph 1. Each update must specify the effective date as the next ensuing January 1 or July 1 and must be posted by the department on a website not less than 90 days prior to the effective date. A substantially affected person may provide notice to the database administrator of an objection to information contained in the electronic database. If an objection is supported by competent evidence, the department shall forward the evidence to the affected local taxing jurisdictions and update the electronic database in accordance with the determination furnished by local taxing jurisdictions to the department. The department shall also furnish the update on magnetic or electronic media to any dealer of communications services or vendor who requests the update on such media. However, the department may collect a fee from the dealer of communications services which does not exceed the actual cost of furnishing the update on magnetic or electronic media. Information contained in the electronic database is conclusive for purposes of this chapter. The electronic database is not an order, a rule, or a policy of general applicability.

3. Each update must identify the additions, deletions, and other changes to the preceding version of the database.

(3) For purposes of this section, a database must be certified by the department pursuant to rules that implement the following criteria and procedures:

(a) The database must assign street addresses, address ranges, post office boxes, or post office box ranges to the proper jurisdiction with an overall accuracy rate of 95 percent at a 95 percent level of confidence, as determined through a statistically reliable sample. The accuracy must be measured based on the entire geographic area within the state covered by such database.

(b) Upon receipt of an application for certification or recertification of a database, the provisions of s. 120.60 shall apply, except that the department shall examine the application and, within 90 days after receipt, notify the applicant of any apparent errors or omissions and request any additional information determined necessary. The applicant shall designate an individual responsible for providing access to all records, facilities, and processes the department determines are reasonably necessary to review, inspect, or test to make a determination regarding the application. Such access

must be provided within 10 working days after notification.

(c) The application must be in the form prescribed by rule and must include the applicant's name, federal employer identification number, mailing address, business address, and any other information required by the department. The application may request that the applicant identify the applicant's proposal for testing the database.

(d) Each application for certification must be approved or denied upon written notice within 180 days after receipt of a completed application. The notice must specify the grounds for denial, inform the applicant of any remedy that is available, and indicate the procedure that must be followed. Filing of a petition under chapter 120 does not preclude the department from certifying the database upon a demonstration that the deficiencies have been corrected.

(e) Certification or recertification of a database under this subsection is effective from the date of the department's notice approving the application until the expiration of 3 or 4 years following such date, as set forth in the notice, except as provided in paragraph (f).

(f) An application for recertification of a database must be received by the department not more than 3 years after the date of any prior certification. The application and procedures relating thereto shall be governed by this subsection, except as otherwise provided in this paragraph. When an application for recertification has been timely submitted, the existing certification shall not expire but shall remain effective until the application has received final action by the department, or if the application is denied, until the denial is no longer subject to administrative or judicial review or such later date as may be fixed by order of the reviewing court.

(g) Notwithstanding any provision of law to the contrary, if a dealer submits an application for certification on or before the later of October 1, 2001, or the date that is 30 days after the date on which the applicable department rule becomes effective, the 180-day time limit set forth in paragraph (d) does not apply. During the time the application is under consideration by the department or, if the application is denied, until the denial is no longer subject to administrative or judicial review or until a later date fixed by order of the reviewing court:

1. For purposes of computing the amount of the deduction to which such dealer is entitled under s. 202.28, the dealer shall be deemed to have used a certified database pursuant to paragraph (1)(b).

2. In the event that such application is approved, such approval shall be deemed to have been effective on the date of the application or October 1, 2001, whichever is later.

(4)(a) As used in this section, "due diligence" means the care and attention that is expected from, and ordinarily exercised by, a reasonable and prudent person under the circumstances.

(b) Notwithstanding any law to the contrary, a dealer of communications services is exercising due diligence in applying one or more of the methods set forth in subsection (1) if the dealer:

1. Expends reasonable resources to accurately and reliably implement such method. However, the employment of enhanced zip codes pursuant to paragraph (1)(c) satisfies the requirements of this subparagraph; and

2. Maintains adequate internal controls in assigning street addresses, address ranges, post offices boxes, and post office box ranges to taxing jurisdictions. Internal controls are adequate if the dealer of communications services:

a. Maintains and follows procedures to obtain and implement periodic and consistent updates to the database at least once every 6 months; and

b. Corrects errors in the assignments of service addresses to local taxing jurisdictions within 120 days after the dealer discovers such errors.

(5) If a dealer of communications services does not use one or more of the methods specified in subsection (1) for determining the local taxing jurisdiction in which one or more service addresses are located and:

(a) The dealer's failure to use one or more of such methods results in a net aggregate underpayment of all taxes levied pursuant to s. 202.19 with respect to one or more tax periods that are being examined by the department under the provisions of this chapter; and

(b) The department has determined the misallocations between jurisdictions for all taxes levied pursuant to s. 202.19 and collected by the dealer with respect to any tax period being examined by the department; then,

the dealer of communications services may be held liable to the department for the net aggregate underpayment of tax, and for interest and penalties attributable to the net aggregate underpayment of tax, which is due as a result of assigning one or more service addresses to an incorrect local taxing jurisdiction. Subject to the provisions of subsection (8) and ss. 202.34 and 202.35(3), the dealer of communications services is not liable for any tax, interest, or penalty under this subsection unless the department has determined the net aggregate underpayment of tax for any tax period that is being examined, taking into account all underpayments and overpayments for such period or periods.

(6)(a) Pursuant to rules adopted by the department, each dealer of communications services must notify the department of the methods it intends to employ for determining the local taxing jurisdiction in which service addresses are located.

(b) Notwithstanding s. 202.28, if a dealer of communications services:

1. Employs a method of assigning service addresses other than as set forth in paragraph (1)(a), paragraph (1)(b), or paragraph (1)(c), the deduction allowed to the dealer of communications services as compensation under s. 202.28 shall be 0.25 percent of that portion of the tax due and accounted for and remitted to the department which is attributable to such method of assigning service addresses other than as set forth in paragraph (1)(a), paragraph (1)(b), or paragraph (1)(c).

2. Employs a method of assigning service addresses as set forth in paragraph (1)(a), paragraph

(1)(b), or paragraph (1)(c), the department may not deny the deduction allowed to the dealer of communications services as compensation allowed under s. 202.28 because the dealer assigned one or more service addresses to an incorrect local taxing jurisdiction.

(7) As used in this section, "enhanced zip code" means a United States postal zip code of 9 or more digits.

(8) All local communications services taxes collected by a dealer are subject to the provisions of s. 213.756. The hold harmless protection provided by subsection (1) does not entitle a dealer to retain or take credits for taxes collected from any customers that are assigned to an incorrect local taxing jurisdiction in excess of the taxes due to the correct local taxing jurisdiction for that customer. Dealers are entitled to refunds of or credits for such excess collections only upon making refunds or providing credits to the customer.

History.—ss. 14, 58, ch. 2000-260; ss. 15, 38, ch. 2001-140; s. 5, ch. 2002-48; s. 3, ch. 2003-254; s. 6, ch. 2012-70; s. 17, ch. 2013-14.

202.23 Procedure on purchaser's request for refund or credit of communications services taxes.

(1) Notwithstanding any other law, a purchaser seeking a refund of or credit for a tax collected by a dealer under this chapter must, within 3 years following collection of the tax from the purchaser, submit a written request for the refund or credit to the dealer in accordance with this section. A request shall not be granted unless the amount claimed was collected from the purchaser and was not due to the state or to any local taxing jurisdiction.

(a) A request for a refund or credit may be submitted under this section if:

1. The dealer charged and collected the tax with respect to a transaction or charge that was not subject to the communications services taxes imposed by this chapter or chapter 203, or applied a tax rate in excess of the lawful rate.

2. The purchaser or the transaction was exempt or immune from such taxes.

3. The purchaser was assigned to the incorrect local taxing jurisdiction for purposes of the taxes authorized in s. 202.19.

4. The purchaser paid the tax in error.

(b) A purchaser's request for a refund or credit must be signed by the purchaser and is complete for purposes of this section and the limitation period if it states the purchaser's name, mailing address, account number, the tax amounts claimed, the specific months during which those amounts were collected, and the reason for the purchaser's claim that such amounts were not due to the state or to any local taxing jurisdiction. If the reason for the request is an exemption or immunity or a claim that the purchaser was assigned to the incorrect local taxing jurisdiction for purposes of a tax imposed under s. 202.19, a completed request must also include any additional information the department prescribes by rule to facilitate verification of the purchaser's eligibility for exemption or immunity or to facilitate verification of the purchaser's service address. Upon receipt of a completed request, the dealer shall

ascertain whether it collected the tax claimed from the purchaser and whether the request is timely.

(c) Within 30 days following receipt of a completed request, the dealer shall determine whether any portion of the tax was collected solely as the result of an error of the dealer or the purchaser or solely as the result of a combination of errors of the dealer and the purchaser. The dealer shall refund any such amount or credit the purchaser's account for such amount within 45 days following such determination.

(d) With respect to all amounts timely claimed which the dealer collected from the purchaser and which the dealer has not determined to be subject to refund or credit pursuant to paragraph (c), the dealer shall, within 30 days following receipt of the purchaser's completed request for refund or credit, provide a copy of the request to the department. If the reason for the purchaser's request is described in subparagraph (a)1. or subparagraph (a)3., the dealer shall contemporaneously furnish to the department an identification of the charges included in the taxable measure and the tax rates applied to the charges, or a written identification of each local jurisdiction to which the purchaser was assigned and the amounts collected from the purchaser and reported for each such jurisdiction, as the case may be. If a purchaser's request submitted to the department under this section sets forth another reason for claiming a refund or credit, the dealer shall furnish to the department information to facilitate the department's evaluation of the request.

(e) Within 90 days following receipt of the purchaser's request from the dealer, the department shall determine whether the tax was correctly applied and notify the dealer in writing of its determination. If the department determines that the tax was incorrectly applied, its notification to the dealer must inform the dealer how the tax should have been applied, including, in the case of an incorrect assignment of the purchaser to a local taxing jurisdiction, an identification of the correct local taxing jurisdiction and the applicable rates of tax levied by the local jurisdiction. The department's notification must also inform the dealer of any portion of the amount claimed which was not due to the state or to any local taxing jurisdiction and approve the refund or credit of such amount to the purchaser. Within 45 days following receipt of notification from the department, the dealer shall issue a refund or credit the purchaser's account for any such amount. The dealer's obligation to issue a refund or credit the purchaser's account is limited to amounts approved in accordance with this section.

(f) The dealer shall issue a written response advising the purchaser of the disposition of the purchaser's request. The response must specify any portion of the tax claimed which is being refunded or credited to the purchaser's account and the reason for denial of any portion of the request. The request may be denied if the request was untimely or incomplete, the dealer did not collect the tax claimed, the purchaser previously received a refund of or credit for the same tax, the tax collected was due, or the department failed to furnish the notification required by paragraph (e). With respect to any portion of the request which is granted,

the response must be issued at the time of the refund or credit to the purchaser's account. With respect to any portion of the request which is denied, the response must be issued within 45 days following the dealer's receipt of the request if the request was not submitted to the department pursuant to paragraph (d), within 45 days following the dealer's receipt of the department's notification pursuant to paragraph (e) if the denial is based on the department's notification, or within 135 days following submission of the request to the department if the dealer has not received the department's notification.

(g) The dealer may deduct from any refund or credit under this section any amount owed by the purchaser to the dealer which is delinquent.

(2) This section provides the sole and exclusive procedure and remedy for a purchaser who claims that a dealer has collected communications services taxes imposed or administered under this chapter which were not due. An action that arises as a result of the claimed collection of taxes that were not due may not be commenced or maintained by or on behalf of a purchaser against a dealer, a municipality, a county, or the state unless the purchaser pleads and proves that the purchaser has exhausted the procedures in subsection (1) and that the defendant has failed to comply with subsection (1). However, no determination by a dealer under paragraph (1)(c) shall be deemed a failure to comply with subsection (1) if the dealer has complied with the obligations imposed on the dealer by paragraphs (1)(d), (e), and (f). In any such action, it is a complete defense that the dealer, a municipality, a county, or the state has refunded the taxes claimed or credited the purchaser's account. In such an action against a dealer, it is also a complete defense that, in collecting the tax, the dealer used one or more of the methods set forth in s. 202.22 for assigning the purchaser to a local taxing jurisdiction. Such action is barred unless it is commenced within 180 days following the date of the dealer's written response under paragraph (1)(f), or within 1 year following submission of the purchaser's request to the dealer if the dealer failed to issue a timely written response. The relief available to a purchaser as a result of collection of communications services taxes that were not due is limited to a refund of or credit for such taxes.

(3) A dealer who remitted a tax amount to the department for which the dealer subsequently issued a refund or credit to the purchaser pursuant to this section, and a dealer who has otherwise remitted to the department a tax amount with respect to communications services which was not due under this chapter or chapter 203, is entitled to a refund or credit of such amount from the department. The dealer may apply for a refund within the period prescribed in s. 215.26, or may take a credit against a tax remittance otherwise required under this chapter within 3 years after the date that the amount for which credit is claimed was remitted to the department, or within 60 days following such provider's issuance of a refund or credit to the purchaser for such amount, whichever occurs later. In addition, s. 213.34 applies to the offset of overpayments against deficiencies in audits of dealers and purchasers.

(4) A dealer who takes a credit on a subsequent return, as provided in subsection (3), for a tax imposed pursuant to s. 202.19 which has been collected and remitted by the dealer must indicate such credit in the portion of the return applicable to the local taxing jurisdiction for which the tax was originally reported.

(5) A dealer who has collected and remitted amounts that were not due, as determined by the department under paragraph (1)(e), who has issued a refund or credit to the purchaser for such amounts, and who takes a credit or receives a refund from the department for such amounts as provided in subsection (3) is not subject to assessment for any of the tax that was refunded or credited or for any interest or penalty with respect to the tax. In addition, a dealer who modifies his or her tax compliance practices to conform to a department determination under paragraph (1)(e) is not subject to assessment as a result of such modification, absent a subsequent change in law or update to a database pursuant to s. 202.22.

(6) A purchaser who seeks a refund of communications services taxes that the purchaser paid directly to the department must apply to the department for such refund in accordance with s. 215.26 and may not apply to the dealer.

(7) The rights to a refund or credit provided in this section for purchasers and dealers may be assigned.

(8)(a) Subject to the provisions of s. 213.756, if it appears, upon examination of a communications services tax return made under this chapter, or upon proof submitted to the department by the dealer, that an amount of communications services tax has been paid in excess of the amount due, the department may refund the amount of the overpayment to the dealer. The department may refund the overpayment without regard to whether the dealer has filed a written claim for refund; however, the department may require the dealer to file a statement affirming that the dealer made the overpayment. Prior to issuing a refund pursuant to this subsection, the department shall notify the dealer of its intent to issue such refund, the amount of such refund, and the reason for such refund.

(b) Notwithstanding the provisions of paragraph (a), a refund of communications services tax shall not be made, and no action for a refund may be brought by a dealer or other person, after the applicable period set forth in s. 215.26(2) has elapsed.

(c) If, after the issuance of a refund by the department pursuant to this subsection, the department determines that the amount of such refund exceeds the amount legally due to the dealer, the provisions of s. 202.35 concerning penalties and interest shall not apply if, within 60 days of receiving notice of such determination, the dealer reimburses the department the amount of such excess.

History.—ss. 15, 58, ch. 2000-260; ss. 16, 38, ch. 2001-140.

202.231 Provision of information to local taxing jurisdictions.—

(1) The department shall provide a monthly report to each jurisdiction imposing the tax authorized by s. 202.19. Each report shall contain the following information for the jurisdiction which is receiving the report: the

name and other information necessary to identify each dealer providing service in the jurisdiction, including each dealer's federal employer identification number; the gross taxable sales reported by each dealer; the amount of the dealer's collection allowance; and any adjustments specified on the return, including audit assessments or refunds, and interest or penalties, affecting the net tax from each dealer which is being remitted to the jurisdiction. The report shall total the net amount transferred to the jurisdiction, showing the net taxes remitted by dealers less the administrative fees deducted by the department.

(2) Monthly reports shall be transmitted by the department to each municipality and county through a secure electronic mail system or by other suitable written or electronic means.

(3) The gross taxable sales and the total net amount transferred to the jurisdiction, showing the net taxes remitted by dealers less the administrative fees deducted by the department contained in the monthly reports required by this section, shall be aggregated on a jurisdiction-by-jurisdiction basis, and the aggregate jurisdiction-by-jurisdiction information shall be made available by the department to the public through the department's website for each fiscal year this chapter has been in effect.

History.—s. 17, ch. 2001-140; s. 7, ch. 2012-70.

202.24 Limitations on local taxes and fees imposed on dealers of communications services.—

(1) The authority of a public body to require taxes, fees, charges, or other impositions from dealers of communications services for occupying its roads and rights-of-way is specifically preempted by the state because of unique circumstances applicable to communications services dealers. Communications services may be provided by certain dealers of communications services in a manner that requires the use of public roads or rights-of-way while similar communications services may be provided by other dealers of communications services in a manner that does not require the use of public roads or rights-of-way. Although similar communications services may be provided by different means, the state seeks to treat dealers of communications services in a nondiscriminatory and competitively neutral manner.

(2)(a) Except as provided in paragraph (c), each public body is prohibited from:

1. Levying on or collecting from dealers or purchasers of communications services any tax, charge, fee, or other imposition on or with respect to the provision or purchase of communications services.

2. Requiring any dealer of communications services to enter into or extend the term of a franchise or other agreement that requires the payment of a tax, charge, fee, or other imposition.

3. Adopting or enforcing any provision of any ordinance or agreement to the extent that such provision obligates a dealer of communications services to charge, collect, or pay to the public body a tax, charge, fee, or other imposition.

Municipalities and counties may not negotiate those terms and conditions related to franchise fees or the definition of gross revenues or other definitions or methodologies related to the payment or assessment of franchise fees on providers of video services.

(b) For purposes of this subsection, a tax, charge, fee, or other imposition includes any amount or in-kind payment of property or services which is required by ordinance or agreement to be paid or furnished to a public body by or through a dealer of communications services in its capacity as a dealer of communications services, regardless of whether such amount or in-kind payment of property or services is:

1. Designated as a sales tax, excise tax, subscriber charge, franchise fee, user fee, privilege fee, occupancy fee, rental fee, license fee, pole fee, tower fee, base-station fee, or other tax or fee;

2. Measured by the amounts charged or received for services, regardless of whether such amount is permitted or required to be separately stated on the customer's bill, by the type or amount of equipment or facilities deployed, or by other means; or

3. Intended as compensation for the use of public roads or rights-of-way, for the right to conduct business, or for other purposes.

(c) This subsection does not apply to:

1. Local communications services taxes levied under this chapter.

2. Ad valorem taxes levied pursuant to chapter 200.

3. Business taxes levied under chapter 205.

4. "911" service charges levied under chapter 365.

5. Amounts charged for the rental or other use of property owned by a public body which is not in the public rights-of-way to a dealer of communications services for any purpose, including, but not limited to, the placement or attachment of equipment used in the provision of communications services.

6. Permit fees of general applicability which are not related to placing or maintaining facilities in or on public roads or rights-of-way.

7. Permit fees related to placing or maintaining facilities in or on public roads or rights-of-way pursuant to s. 337.401.

8. Any in-kind requirements, institutional networks, or contributions for, or in support of, the use or construction of public, educational, or governmental access facilities allowed under federal law and imposed on providers of video service pursuant to any existing ordinance or an existing franchise agreement granted by each municipality or county, under which ordinance or franchise agreement service is provided before July 1, 2007, or as permitted under chapter 610. This subparagraph does not prohibit providers of video service from recovering the expenses as allowed under federal law.

9. Special assessments and impact fees.

10. Pole attachment fees that are charged by a local government for attachments to utility poles owned by the local government.

11. Utility service fees or other similar user fees for utility services.

12. Any other generally applicable tax, fee, charge, or imposition authorized by general law on July 1, 2000, which is not specifically prohibited by this subsection or included as a replaced revenue source in s. 202.20.

(3) As used in this section, "public body" has the meaning ascribed in s. 1.01(8), and includes, without limitation, every division, agency, and instrumentality thereof; however, the term does not include the state or any branch of state government.

History.—ss. 16, 58, ch. 2000-260; ss. 18, 38, ch. 2001-140; s. 16, ch. 2007-5; s. 4, ch. 2007-29; s. 8, ch. 2012-70.

202.25 Jurisdiction; dealers not qualified to do business in this state.—

(1) All suits brought by the department against any dealer for any violation of this chapter for the purpose of collecting any tax due from the dealer, including garnishment proceedings, regardless of the amount, must be brought in the circuit court of this state having jurisdiction of the subject matter.

(2) Each dealer who is not qualified to do business in this state shall designate with the department an agent within this state for service of process to enforce this chapter. If a dealer fails to designate such an agent, the Secretary of State or any agent or employee of the dealer within this state constitutes the agent for the service of such process.

History.—ss. 17, 58, ch. 2000-260; s. 38, ch. 2001-140.

202.26 Department powers.—

(1) The department shall administer and enforce the assessment and collection of the taxes, interest, and penalties collected under or imposed by this chapter.

(2) The provisions of chapter 213 shall, as far as lawful and practicable, be applicable to the taxes imposed and administered under this chapter and to the collection thereof as if fully set out in this chapter. However, no provision of chapter 213 shall apply if it conflicts with any provision of this chapter.

(3) To administer the tax imposed by this chapter, the department may adopt rules relating to:

(a) The filing of returns and remittance of tax, including provisions concerning electronic funds transfer and electronic data interchange.

(b) The determination of customer service addresses.

(c) The interpretation or definition of any exemptions or exclusions from taxation granted by law.

(d) Procedures for handling sales for resale and for determining the taxable status of discounts and rebates.

(e) Methods for granting self-accrual authority to taxpayers.

(f) The records and methods necessary for a dealer to demonstrate the exercise of due diligence as defined by s. 202.22(4)(b).

(g) The creation of the database described in s. 202.22(2) and the certification and recertification of the databases as described in s. 202.22(3).

(h) The registration of dealers.

(i) The review of applications for, and the issuance of, direct-pay permits, and the returns required to be filed by holders thereof.

(j) The types of books and records kept in the regular course of business which must be available

during an audit of a dealer's books and records when the dealer has made an allocation or attribution pursuant to the definition of sales prices in s. 202.11(13)(b)8. and examples of methods for determining the reasonableness thereof. Books and records kept in the regular course of business include, but are not limited to, general ledgers, price lists, cost records, customer billings, billing system reports, tariffs, and other regulatory filings and rules of regulatory authorities. Such records may be required to be made available to the department in an electronic format when so kept by the dealer. The dealer may support the allocation of charges with books and records kept in the regular course of business covering the dealer's entire service area, including territories outside this state. During an audit, the department may reasonably require production of any additional books and records found necessary to assist in its determination.

(4) The executive director of the department is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4) to implement this chapter. Notwithstanding any other provision of law, such emergency rules shall remain effective for 6 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.

History.—ss. 18, 58, ch. 2000-260; ss. 19, 38, ch. 2001-140; s. 15, ch. 2005-187; s. 23, ch. 2006-1.

202.27 Return filing; rules for self-accrual.—

(1) For the purpose of ascertaining the amount of tax payable under this chapter and chapter 203, every dealer has the duty to file a return and remit the taxes to the department, on or before the 20th day of the month, upon forms prepared and furnished by the department or in a format prescribed by it. The department shall, by rule, prescribe the information to be furnished by taxpayers on such returns.

(2) The department may require:

(a) A quarterly return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$1,000.

(b) A semiannual return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$500.

(c) An annual return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$100.

(d) A quarterly return and monthly payment when the tax remitted by the dealer for the preceding four calendar quarters exceeded \$1,000 but did not exceed \$12,000.

(3) The department shall accept returns, except those required to be initiated through an electronic data interchange, as timely if postmarked on or before the 20th day of the month; if the 20th day falls on a Saturday, Sunday, or federal or state legal holiday, returns are timely if postmarked on the next succeeding workday. Each dealer shall file a return for each tax period even though no tax is due for such period.

(4) Whenever returns are required to be made to the department, the full amount of the taxes required to be paid as shown by the return must be paid and

accompany the return, and the failure to remit the full amount of taxes at the time of making the return shall cause the taxes to become delinquent. All taxes and all interest and penalties imposed or administered under this chapter must be remitted to the department at Tallahassee or at another office designated by the department, in the form required by the department.

(5) The department may require all returns of taxes under this chapter to be accompanied by a written statement, by the person or by an officer of any firm or corporation required to pay such taxes, setting forth the facts that the department requires in order to ascertain the amount of taxes that are due and payable with the return. The filing of a return that is not accompanied by payment is prima facie evidence of the wrongful conversion of the money due. Any person or any duly authorized corporation officer or agent, or members of any firm or incorporated society or organization, who refuses to make a return and pay the taxes due, as required by the department and in the manner and in the form that the department requires, or to state in writing that the return is correct to the best of his or her knowledge and belief, as required by the department, is subject to a penalty of 6 percent per annum of the amount due and commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. The signing of a written return has the same legal effect as if made under oath without the necessity of appending an oath thereto.

(6) In addition to the contact person identified on the return, each dealer of communications services obligated to collect and remit local communications services tax imposed under s. 202.19 may at any time, and shall within 10 days after a request, designate a managerial representative to whom the department shall direct any inquiry regarding the completeness or accuracy of the dealer's return when the response provided by the contact person identified on the return has been inadequate. When the representative designated under this subsection is contacted by the department, the dealer shall respond to the department within 30 days.

(7) The department may provide by rule for self-accrual of the communications services tax when:

(a) Authorized by law for holders of direct-pay permits; or

(b) The taxable status of sales of communications services will be known only upon use.

History.—ss. 19, 58, ch. 2000-260; ss. 20, 38, ch. 2001-140; ss. 5, 6, ch. 2003-254; s. 6, ch. 2005-3.

202.28 Credit for collecting tax; penalties.—

(1) Except as otherwise provided in s. 202.22, for the purpose of compensating persons providing communications services for the keeping of prescribed records, the filing of timely tax returns, and the proper accounting and remitting of taxes, persons collecting taxes imposed under this chapter and under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent of the amount of the tax due and accounted for and remitted to the department.

(a) The collection allowance may not be granted, nor may any deduction be permitted, if the required tax return or tax is delinquent at the time of payment.

(b) The department may deny the collection allowance if a taxpayer files an incomplete return.

1. For the purposes of this chapter, a return is incomplete if it is lacking such uniformity, completeness, and arrangement that the physical handling, verification, review of the return, or determination of other taxes and fees reported on the return can not be readily accomplished.

2. The department shall adopt rules requiring the information that it considers necessary to ensure that the taxes levied or administered under this chapter are properly collected, reviewed, compiled, reported, and enforced, including, but not limited to, rules requiring the reporting of the amount of gross sales; the amount of taxable sales; the amount of tax collected or due; the amount of lawful refunds, deductions, or credits claimed; the amount claimed as the dealer's collection allowance; the amount of penalty and interest; and the amount due with the return.

(c) The collection allowance and other credits or deductions provided in this chapter shall be applied to the taxes reported for the jurisdiction previously credited with the tax paid.

(2)(a) Any person who is required to make a return or pay the taxes imposed by this chapter who fails to timely file such return or fails to pay the taxes due within the time required, in addition to all other penalties provided by law, is subject to a specific penalty in the amount of 10 percent of any unpaid tax if the failure is for not more than 30 days, and an additional 10 percent of any unpaid tax for each additional 30 days, or fraction thereof, during which the failure continues, not to exceed a total penalty of 50 percent, in the aggregate, of any unpaid tax.

(b) Any person who knowingly and with a willful intent to evade any tax imposed under this chapter fails to file six consecutive returns as required by law commits a felony of the third degree, punishable as provided in s. 775.082 or s. 775.083.

(c) Any person who makes a false or fraudulent return with a willful intent to evade payment of any tax or fee imposed under this chapter is liable, in addition to the other penalties provided by law, for a specific penalty of 100 percent of the tax bill or fee, and:

1. If the total amount of unreported taxes or fees is less than \$300:

a. Such person commits, for the first offense, a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

b. Such person commits, for the second offense, a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

c. Such person commits, for the third and subsequent offenses, a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

2. If the total amount of unreported taxes or fees is \$300 or more but less than \$20,000, such person commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

3. If the total amount of unreported taxes or fees is \$20,000 or more but less than \$100,000, such person commits a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

4. If the total amount of unreported taxes or fees is \$100,000 or more, such person commits a felony of the first degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(d) If a dealer fails to separately report and identify local communications services taxes on the appropriate return schedule, the dealer shall be subject to a penalty of \$5,000 per return. If the department is unable to obtain appropriate return schedules, any penalty imposed by this paragraph shall be allocated in the same manner as provided in s. 202.18(2).

(e) If a dealer of communications services does not use one or more of the methods specified in s. 202.22(1) for assigning service addresses to local jurisdictions and assigns one or more service addresses to an incorrect local jurisdiction in collecting and remitting local communications services taxes imposed under s. 202.19, the dealer shall be subject to a specific penalty of 10 percent of any tax collected but reported to the incorrect jurisdiction as a result of incorrect assignment, except that the penalty imposed under this paragraph with respect to a single return may not exceed \$10,000.

History.—ss. 20, 58, ch. 2000-260; ss. 21, 38, ch. 2001-140; s. 7, ch. 2003-254; s. 13, ch. 2007-106.

202.29 Bad debts.—

(1) A dealer who has paid the tax imposed by this chapter may take a credit or obtain a refund for tax paid by the dealer on unpaid balances due on worthless accounts within 12 months following the last day of the calendar year for which the bad debt was charged off on the taxpayer's federal income tax return.

(2) If any accounts for which a credit or refund has been received are then in whole or in part paid to the dealer, the amount paid must be included in the first return filed after such receipt and the tax paid accordingly.

(3) Bad debts associated with accounts receivable which have been assigned or sold with recourse are eligible upon reassignment for inclusion by the dealer in the credit or refund authorized by this section.

(4)(a) A dealer may report the credit for bad debt allowed under this section by netting such credit against the tax due to the state pursuant to s. 202.12 or to a local jurisdiction pursuant to s. 202.19, but such netting may not reduce the amount due to the state or to any local jurisdiction below zero.

(b) For purposes of determining the amount of bad debt that is attributable to the state or to a local jurisdiction, a dealer may employ a proportionate allocation method based on current gross taxes due or another reasonable allocation method approved by the department.

History.—ss. 21, 58, ch. 2000-260; s. 38, ch. 2001-140; s. 1, ch. 2010-83.

202.30 Payment of taxes by electronic funds transfer; filing of returns by electronic data interchange.—

(1) A dealer of communications services is required to remit taxes by electronic funds transfer, in the manner prescribed by the department, when the amount of tax paid by the dealer under this chapter, chapter 203, or chapter 212 in the previous state fiscal year was \$20,000 or more.

(2)(a) A dealer who is required to remit taxes by electronic funds transfer shall make a return in a manner that is initiated through an electronic data interchange. The department shall prescribe the acceptable method of transfer; the method, form, and content of the electronic data interchange, giving due regard to developing uniform standards for formats as adopted by the American National Standards Institute; the circumstances under which an electronic data interchange will serve as a substitute for the filing of another form of return; and the means, if any, by which taxpayers will be provided with acknowledgments. The department must accept such returns as timely if initiated and accepted on or before the 20th day of the month. If the 20th day falls on a Saturday, Sunday, or federal or state legal holiday, returns are timely if initiated and accepted on the next succeeding workday.

(b) The department may waive the requirement to make a return through an electronic data interchange when problems arise with respect to the taxpayer's computer capabilities, data systems changes, or operating procedures. To obtain a waiver, the taxpayer must prove to the department that such problems exist.

(3)(a) The department shall design, prepare, print, and furnish to all dealers, except dealers filing through electronic data interchange, or make available or prescribe to the dealers all necessary forms for filing returns and instructions to ensure a full collection from dealers and an accounting for the taxes due, but failure of any dealer to secure such forms does not relieve the dealer of the obligation to pay the tax at the time and in the manner required.

(b) The department shall prescribe the format and instructions necessary for filing returns in a manner that is initiated through an electronic data interchange to ensure a full collection from dealers and an accounting for the taxes due. The failure of any dealer to use such format does not relieve the dealer of the obligation to pay the tax at the time and in the manner required.

History.—ss. 22, 58, ch. 2000-260; s. 38, ch. 2001-140; s. 14, ch. 2007-106.

202.32 State and local agencies to cooperate in administration of law.—The department may request from any state, county, municipal, or local governmental agency any information that the department considers necessary in administering this chapter, and such agency shall furnish such information.

History.—ss. 24, 58, ch. 2000-260; s. 38, ch. 2001-140.

202.33 Taxes declared to be government funds; penalties for failure to remit taxes; warrants.—

(1) The taxes collected under this chapter become government funds from the moment of collection by the dealer.

(2) Any person who, with intent to unlawfully deprive or defraud the state or a local government of its moneys or the use or benefit thereof, fails to remit taxes collected under this chapter is guilty of the theft of government funds, punishable as follows:

(a) If the total amount of stolen revenue is less than \$300, the offense is a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. For a second offense, the offender is guilty of a

misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. For a third or subsequent offense, the offender is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(b) If the total amount of stolen revenue is \$300 or more, but less than \$20,000, the offense is a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(c) If the total amount of stolen revenue is \$20,000 or more, but less than \$100,000, the offense is a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(d) If the total amount of stolen revenue is \$100,000 or more, the offense is a felony of the first degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(3) All taxes collected under this chapter must be remitted to the department. In addition to criminal sanctions, the department shall, when any tax becomes delinquent or is otherwise in jeopardy under this chapter, issue a warrant for the full amount of the tax due or estimated to be due, with the interest, penalties, and cost of collection, directed to the sheriffs of the state, and mail the warrant to the clerk of the circuit court of the county where any property of the taxpayer is located. Upon receipt of the warrant, the clerk of the circuit court shall record it, and thereupon the amount of the warrant becomes a lien on any real or personal property of the taxpayer in the same manner as a recorded judgment. The department may issue a tax execution to enforce the collection of taxes imposed by this chapter and deliver it to any sheriff. The sheriff shall thereupon proceed in the same manner as prescribed by law for executions and shall be entitled to the same fees for his or her services in executing the warrant to be collected. The department may also have a writ of garnishment with respect to any indebtedness due to the delinquent dealer by a third person in any goods, money, chattels, or effects of the delinquent dealer in the hands, possession, or control of the third person. Upon payment of the execution, warrant, judgment, or garnishment, the department shall satisfy the lien of record within 30 days. If there is jeopardy to the revenue and jeopardy is asserted in or with an assessment, the department shall proceed in the manner specified for jeopardy assessments in s. 213.732.

History.—ss. 25, 58, ch. 2000-260; s. 38, ch. 2001-140.

202.34 Records required to be kept; power to inspect; audit procedure.—

(1)(a) Each dealer shall secure, maintain, and keep as long as required by s. 213.35 a complete record of communications services sold at retail by the dealer, together with invoices, records of gross receipts from such sales, and other pertinent records and papers required by the department for the reasonable administration of this chapter. All such records that are located or maintained in this state must be made available for inspection by the department at all reasonable hours at the dealer's office or other place of business located in this state. Any dealer who maintains such books and records outside this state must make such books and

records available for inspection by the department wherever the dealer's general records are kept. Any dealer subject to the provisions of this chapter who violates this subsection is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. If, however, any subsequent offense involves intentional destruction of such records with an intent to evade payment of or deprive the government of any tax revenues, such subsequent offense constitutes a felony of the third degree, punishable as provided in s. 775.082 or s. 775.083.

(b) For the purpose of this subsection, if a dealer does not have adequate records of its sales of communications services, the department may, upon the basis of a test or sampling of the dealer's available records or other information relating to the sales made by such dealer for a representative period, determine the proper basis for assessing tax. This subsection does not affect the duty of the dealer to collect, or the liability of any consumer to pay, any tax imposed or administered under this chapter.

(c) If the records of a dealer are adequate but voluminous, the department may reasonably sample such records and project the audit findings derived therefrom over the entire audit period to determine the proper basis for assessing tax. In order to conduct such a sample, the department must first make a good faith effort to reach an agreement with the dealer which provides for the means and methods to be used in the sampling process. If an agreement is not reached, the dealer is entitled to a review by the executive director or the executive director's designee of the sampling method to be used by the auditor.

(2) For the purpose of enforcement of this chapter, each dealer shall allow the department to examine its books and records at all reasonable hours; and, if the dealer refuses, the department may petition the circuit court to order the dealer to permit such examination, subject to the right of removal of the cause to the judicial circuit wherein such person's business is located or wherein such person's books and records are kept.

(3) Each person who sells or purchases communications services shall permit the department to examine his or her books and records at all reasonable hours. The person shall also maintain books and records as long as required by s. 213.35 in order to disclose the sales and purchases of all services sold, to whom sold, and the amount sold, in the form and manner that the department requires, so that the department can determine the volume of services sold or purchased, as defined by this chapter, and the dates and amounts of such sales and purchases. The department may petition the circuit court to require any person who refuses to keep such records to permit such inspection, subject to the right of removal of the cause to the judicial circuit wherein such person's business is located or wherein such person's books and records are kept.

(4)(a) The department shall send written notification, at least 60 days prior to the date an auditor is scheduled to begin an audit, informing the person of the audit. The department is not required to give 60 days' prior

notification of a forthcoming audit whenever the person requests an emergency audit.

(b) The written notification must specify:

1. The approximate date on which the auditor is scheduled to begin the audit.

2. A reminder that all of the records, receipts, invoices, resale certificates, and related documentation of the person must be made available to the auditor.

3. Any other requests or suggestions that the department considers necessary.

(c) Only records, receipts, invoices, resale certificates, and related documentation that are available to the auditor when the audit begins are acceptable for the purposes of the audit. A resale certificate containing a date prior to the date the audit commences constitutes acceptable documentation of the specific transactions that occurred in the past.

(d) The provisions of this chapter concerning fraudulent or improper records, receipts, invoices, resale certificates, and related documentation apply with respect to any audit.

(e) The requirement in paragraph (a) of 60 days' written notification does not apply in cases of distress or jeopardy as provided in s. 202.33 or s. 202.36.

(5) If a dealer retains records in both machine-readable and hardcopy formats, upon a request by the department, the dealer shall make the records available to the department in the machine-readable format in which such records are retained. Any dealer or other person who fails or refuses to provide such records within 60 days after the department's request or any extension thereof shall, in addition to all other penalties provided by law, be subject to a specific penalty of \$5,000 per audit.

History.—ss. 26, 58, ch. 2000-260; s. 38, ch. 2001-140; s. 8, ch. 2003-254.

202.35 Powers of department in dealing with delinquents; tax to be separately stated.—

(1) If any dealer or other person fails to remit the tax, or any portion thereof, on or before the day when the tax is required by law to be paid, there will be added to the amount due interest at the rate calculated pursuant to s. 213.235 of the amount due from the date due until paid, except that the annual rate of interest shall never be greater than 12 percent. Interest on the delinquent tax is to be calculated beginning on the 21st day of the month following the month for which the tax is due, except as otherwise provided in this chapter.

(2) All penalties and interest imposed by this chapter are payable to and collectible by the department in the same manner as if they were a part of the tax collected under this chapter. The department may settle or compromise any such interest or penalties pursuant to s. 213.21.

(3) If a dealer or other person fails or refuses to make his or her records available for inspection so that an audit or examination of his or her books and records cannot be made, fails or refuses to register as a dealer, fails to make a report and pay the tax as provided by this chapter, makes a grossly incorrect report, or makes a report that is false or fraudulent, the department shall make an assessment from an estimate based upon the best information then available to it for the taxable

period of retail sales of the dealer, together with any accrued interest and penalties. The department shall then proceed to collect the taxes, interest, and penalties on the basis of such assessment, which shall be considered prima facie correct; and the burden to show the contrary rests upon the dealer or other person. If the dealer fails to respond to a contact made pursuant to s. 202.27(6), or if a dealer's records are determined to be inadequate for purposes of determining whether the dealer properly allocated tax to and between local governments, the department may determine the proper allocation or reallocation based upon the best information available to the department and shall seek the agreement of the affected local governments.

(4) Each dealer who makes retail sales of communications services shall add the amount of the taxes imposed or administered under this chapter to the price of the services sold by him or her and shall state the taxes separately from the price of the services on all invoices. The combined amount of taxes due under ss. 202.12 and 203.01 shall be stated and identified as the Florida communications services tax, and the combined amount of taxes due under s. 202.19 shall be stated and identified as the local communications services tax.

(5) A dealer may not advertise or hold out to the public, in any manner, directly or indirectly, that he or she will absorb all or any part of the tax; that he or she will relieve the purchaser of the payment of all or any part of the tax; that the tax will not be added to the selling price of the property or services sold or released; or, when added, that it or any part thereof will be refunded either directly or indirectly by any method. A person who violates this subsection with respect to advertising or refund is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. A second or subsequent offense constitutes a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(6) Whenever in the construction, administration, or enforcement of this chapter there is any question respecting a duplication of the tax, the sale to the end consumer or last retail sale is the sale to be taxed, and, insofar as is practicable, there is to be no duplication or pyramiding of the tax.

History.—ss. 27, 58, ch. 2000-260; s. 38, ch. 2001-140; s. 9, ch. 2003-254; s. 6, ch. 2003-395; s. 29, ch. 2005-3.

202.36 Departmental powers; hearings; distress warrants; bonds; subpoenas and subpoenas duces tecum.—

(1) Any person required to pay a tax imposed or administered under this chapter or to make a return who renders a return or makes a payment of a tax with intent to deceive or defraud the government and prevent the government from collecting the amount of taxes imposed or administered by this chapter, or who otherwise fails to comply with this chapter for the taxable period for which any return is made, any tax is paid, or any report is made to the department, may be required by the department to show cause at a time and place to be set by the department, after 10 days' notice in writing requiring the production of such books, records, or papers relating to the business of such person for such tax period as the department requires. The department

may require such person or his or her employees to give testimony under oath and answer interrogatories respecting the sale of communications services within this state, the failure to make a true report thereof, or failure to pay the true amount of the tax required to be paid under this chapter. If such person fails to produce such books, records, or papers or to appear and answer questions within the scope of investigation relating to matters concerning taxes to be imposed or administered under this chapter, or fails to allow his or her agents or employees to give testimony, the department may estimate any unpaid deficiencies in taxes to be assessed against such person based on whatever information is available to it and may issue a distress warrant for the collection of such taxes, interest, or penalties estimated by the department to be due and payable; and such assessment shall be deemed prima facie correct. In such cases, the warrant shall be issued to the sheriff of any county in the state where such person owns or possesses any property; and the sheriff shall seize such property as is required to satisfy any such taxes, interest, or penalties and sell such property under the distress warrant in the same manner as property is permitted to be seized and sold under distress warrants issued to secure the payment of delinquent taxes. The department shall also have the right to writ of garnishment to subject any indebtedness due to the delinquent dealer by a third person in any goods, money, chattels, or effects of the delinquent dealer in the hands, possession, or control of the third person in the manner provided by law. The person whose tax return or report is being investigated may by written request to the department require that the hearing be set at a place within the judicial circuit wherein the person's business is located or wherein such person's books and records are kept. If there is jeopardy to the revenue and jeopardy is asserted in or with an assessment, the department shall proceed in the manner specified for jeopardy assessment in s. 213.732.

(2) Whenever it is necessary to ensure compliance with this chapter, the department shall require a cash deposit, bond, or other security as a condition to a person's obtaining or retaining a dealer's certificate of registration under this chapter. The bond must be in such form and amount as the department deems appropriate under the particular circumstances. Any person who fails to produce such cash deposit, bond, or other security may not obtain or retain a dealer's certificate of registration under this chapter. The Department of Legal Affairs may seek an injunction, when requested by the department, to prevent such person from doing business subject to the provisions of this chapter until the cash deposit, bond, or other security is posted with the department. Any security required to be deposited may be sold by the department at public sale if it becomes necessary to do so in order to recover any tax, interest, or penalty due. Notice of such sale may be served personally or by mail upon the person who deposited the security. Mailing the notice to the last known address appearing on the records of the department constitutes adequate service. Any proceeds of the sale exceeding the amount due under this chapter

must be returned to the person who deposited the security.

(3) The department or any person authorized by it in writing is authorized to make and sign assessments, tax warrants, assignments of tax warrants, and satisfaction of tax warrants.

(4)(a) The department may issue subpoenas or subpoenas duces tecum compelling the attendance and testimony of witnesses and the production of books, records, written materials, and electronically recorded information. Subpoenas must be issued with the written and signed approval of the executive director or his or her designee on written and sworn application by any employee of the department. The application must set forth the reason for the application, the name of the person subpoenaed, the time and place of appearance of the witness, and a description of any books, records, or electronically recorded information to be produced, together with a statement by the applicant that the department has unsuccessfully attempted other reasonable means of securing information and that the testimony of the witness or the written or electronically recorded materials sought in the subpoena are necessary for the collection of taxes, penalty, or interest or the enforcement of the taxes levied or administered under this chapter. A subpoena shall be served in the manner provided by law and by the Florida Rules of Civil Procedure and shall be returnable only during regular business hours and at least 20 calendar days after the date of service of the subpoena. Any subpoena to which this subsection applies must identify the taxpayer to whom the subpoena relates and to whom the records pertain and must provide other information to enable the person subpoenaed to locate the records required under the subpoena. The department shall give notice to the taxpayer to whom the subpoena relates within 3 days after the day on which the service of the subpoena is made. Within 14 days after service of the subpoena, the person to whom the subpoena is directed may serve written objection to the inspection or copying of any of the designated materials. If objection is made, the department may not inspect or copy the materials, except pursuant to an order of the circuit court. If an objection is made, the department may petition any circuit court for an order to comply with the subpoena. The subpoena must contain a written notice of the right to object to the subpoena. Every subpoena served upon the witness or custodian of records must be accompanied by a copy of the provisions of this subsection. If a person refuses to obey a subpoena or subpoena duces tecum, the department may apply to any circuit court of this state to enforce compliance with the subpoena. Witnesses are entitled to be paid a mileage allowance and witness fees as authorized for witnesses in civil cases.

(b)1. If any subpoena is served on any person who is a third-party recordkeeper and the subpoena requires the production of any portion of the records made or kept of the business transactions or affairs of any person other than the person subpoenaed, notice of the subpoena must be given to any person to whom the records pertain and to the taxpayer to whom the subpoena relates. Such notice must be given within 3

days after the day on which the service on the third-party recordkeeper is made, if the department can at that time identify the person to whom the records pertain. If the person to whom the records pertain cannot be identified at the time of issuance of the subpoena, the third-party recordkeeper shall immediately inform the department of such person's identity, and the department shall give notice to that person within 3 days thereafter. The notice must be accompanied by a copy of the subpoena that has been served and must contain directions for staying compliance with the subpoena under subparagraph (c)2.

2. The notice is sufficient if, on or before the third day, the notice is delivered in hand to the person entitled to notice or is mailed by certified or registered mail to the last known mailing address of the person, or, in the absence of a last known address, is left with the person subpoenaed.

3. As used in this subsection, "third-party recordkeeper" means:

a. Any mutual savings bank, cooperative bank, domestic building and loan association, or other savings institution chartered and supervised as a savings and loan association or similar association under federal or state law; a bank as defined in s. 581 of the Internal Revenue Code; or any credit union within the meaning of s. 501(c)(14)(A) of the Internal Revenue Code.

b. Any consumer reporting agency as defined under s. 603(f) of the Fair Credit Reporting Act, 15 U.S.C. s. 1681a(f).

c. Any person extending credit through the use of credit cards or similar devices.

d. Any broker as defined in s. 3(a)(4) of the Securities Exchange Act of 1934, 15 U.S.C. s. 78c(a)(4).

e. Any attorney.

f. Any accountant.

g. Any barter exchange as defined in s. 6045(c)(3) of the Internal Revenue Code.

h. Any regulated investment company as defined in s. 851 of the Internal Revenue Code.

4. This paragraph does not apply to a subpoena served on the person with respect to whose liability the subpoena is issued or an officer or employee of the person; to a subpoena to determine whether or not records of the business transactions or affairs of an identified person have been made or kept; or to a subpoena described in paragraph (f).

(c)1. Notwithstanding any other law, a person who is entitled to notice of a subpoena under paragraph (b) and the taxpayer to whom the subpoena relates have the right to intervene in any proceeding with respect to the enforcement of the subpoena under paragraph (a).

2. Notwithstanding any other law, a person who is entitled to notice of a subpoena under paragraph (b) and the taxpayer to whom the subpoena relates have the right to stay compliance with the subpoena if, not later than the 14th day after the day the notice is given in the manner provided in subparagraph (b)2.:

a. Notice of intent to stay the subpoena is given in writing to the person subpoenaed;

b. A copy of the notice of intent to stay the subpoena is mailed by registered or certified mail to the person and to the department; and

c. Suit is filed against the department in the circuit court to stay compliance with the subpoena.

(d) An examination of any records required to be produced under a subpoena as to which notice is required under paragraph (b) may not be made:

1. Before the expiration of the 14-day period allowed for the notice of intent to stay under subparagraph (c)2.; or

2. When the requirements of subparagraph (c)2. have been met, except in accordance with an order issued by the circuit court authorizing examination of the records or with the consent of the person staying compliance.

(e) Any subpoena issued under paragraph (a) which does not identify the person with respect to whose liability the subpoena is issued may be served only after a proceeding in any circuit court in which the department establishes that:

1. The subpoena relates to the investigation of a particular person or ascertainable group or class of persons.

2. There is reasonable basis for believing that the person or group or class of persons may fail or may have failed to comply with any provision of state law.

3. The information sought to be obtained from the examination of the records and the identity of the person or persons with respect to whose liability the subpoena is issued is not readily available from other sources.

(f) In the case of a subpoena issued under paragraph (a), the provisions of subparagraph (b)1. and paragraph (c) do not apply if, upon petition by the department, a circuit court determines, on the basis of the facts and circumstances alleged, that there is reasonable cause to believe that the giving of notice may lead to attempts to conceal, destroy, or alter records relevant to the examination, may prevent the communication of information from other persons through intimidation, bribery, or collusion, or may result in flight to avoid prosecution, testifying, or production of records.

(g)1. Any circuit court has jurisdiction to hear and determine proceedings brought under paragraph (e) or paragraph (f). The determinations required to be made under paragraphs (e) and (f) shall be ex parte and shall be made solely upon the petition and supporting affidavits. An order denying the petition shall be deemed a final order that may be appealed.

2. Except for cases that the court considers of great importance, any proceeding brought for the enforcement of any subpoena or any proceeding under this subsection, and any appeal therefrom, takes precedence on the docket over all cases and shall be assigned for hearing and decided at the earliest practicable date.

(h) The department shall by rule establish the rates and conditions for payments to reimburse reasonably necessary costs directly incurred by third-party record-keepers in searching for, reproducing, or transporting books, papers, records, or other data required to be produced by subpoena upon request of the department.

The reimbursement shall be in addition to any mileage allowance and fees paid under paragraph (a).

(i)1. Except as provided in subparagraph 2., an action initiated in circuit court under this subsection must be filed in the circuit court in the county where:

a. The taxpayer to whom the subpoena relates resides or maintains his or her principal commercial domicile in this state;

b. The person subpoenaed resides or maintains his or her principal commercial domicile in this state; or

c. The person to whom the records pertain resides or maintains his or her principal commercial domicile in this state.

2. Venue in an action initiated in circuit court under this subsection by a person who is not a resident of this state or does not maintain a commercial domicile in this state rests in Leon County.

3. Venue in an action initiated in circuit court pursuant to paragraph (e) rests in the Second Judicial Circuit Court in and for Leon County.

History.—ss. 28, 58, ch. 2000-260; s. 38, ch. 2001-140.

202.37 Special rules for administration of local communications services tax.—

(1)(a) Except as otherwise provided in this section, all statutory provisions and administrative rules applicable to the communications services tax imposed by s. 202.12 apply to any local communications services tax imposed under s. 202.19, and the department shall administer, collect, and enforce all taxes imposed under s. 202.19, including interest and penalties attributable thereto, in accordance with the same procedures used in the administration, collection, and enforcement of the communications services tax imposed by s. 202.12. Audits performed by the department shall include a determination of the dealer's compliance with the jurisdictional siting of its customers' service addresses and a determination of whether the rate collected for the local tax pursuant to ss. 202.19 and 202.20 is correct. The person or entity designated by a local government pursuant to s. 213.053(8) may provide evidence to the department demonstrating a specific person's failure to fully or correctly report taxable communications services sales within the jurisdiction. The department may request additional information from the designee to assist in any review. The department shall inform the designee of what action, if any, the department intends to take regarding the person.

(b) The department may contract with one or more private entities to assist it in fulfilling its obligation of administering the local communications services taxes imposed under this chapter, including, but not limited to, the compilation, maintenance, and publication of data pursuant to ss. 202.21 and 202.22.

(c) Notwithstanding any other provision of law to the contrary, if a dealer of communications services provides communications services solely within a single county, that county or any municipality located therein may perform an audit of such dealer with respect to communications services provided by such dealer within such county, including both the state and local components of the communications services tax

imposed and any other tax administered pursuant to this chapter.

1. Prior to the exercise of such authority, and for purposes of determining whether a dealer operates solely within one county, a local government may presume such localized operation if the dealer reports sales in a single county. Upon notice by the local government to the department of an intent to audit a dealer, the department shall notify the local government within 60 days if the department has issued a notice of intent to audit the dealer, or it shall notify the dealer of the local government's request to audit.

2. The dealer may, within 30 days, rebut the single-county-operation presumption by providing evidence to the department that it provides communication services in more than one county in the state or that it is part of an affiliated group members of which provide communications services in more than one county in the state. An affiliated group is defined as one or more chains of includable corporations or partnerships connected through ownership with a common parent corporation or other partnership which is an includable corporation or partnership when the common parent corporation or partnership has ownership in at least one other includable corporation or partnership which generally satisfies the requirements of s. 267 or s. 707 of the Internal Revenue Code. If a dealer or a member of an affiliated group provides communications services in more than one county in the state, the department will notify the local government that no audit may be performed.

3. If, during the course of an audit conducted pursuant to this paragraph, a local government determines that a dealer provided communications services in more than one county during the period under audit, the local government shall terminate the audit and notify the department of its findings.

4. Local governments conducting audits shall be bound by department rules and technical assistance advisements issued during the course of an audit conducted pursuant to this paragraph. Local governments conducting communications services tax audits pursuant to this subparagraph, or taxpayers being audited pursuant to this subparagraph, may request and the department may issue technical assistance advisements pursuant to s. 213.22 regarding a pending audit issue. When the department is requested to issue a technical assistance advisement hereunder, it shall notify the affected local government or taxpayer of the request.

5. Any audit performed hereunder shall obligate the local government to extend situsing work performed during such audit to include all addresses within the county. Such audit results shall be performed on behalf of and computed for each local government and unincorporated county area inside the subject county, and they shall be bound thereby.

6. The review, protest, and collection of amounts due as the results of an audit performed hereunder shall be the responsibility of the local jurisdiction and shall be governed by s. 166.234 to the extent not inconsistent with this chapter.

7. No fee or any portion of a fee for audits conducted on behalf of a municipality or county

pursuant to this paragraph shall be based upon the amount assessed or collected as a result of the audit, and no determination based upon an audit conducted in violation of this prohibition shall be valid.

8. All audits performed pursuant to this paragraph shall be in accordance with standards promulgated by the American Institute of Certified Public Accountants, the Institute of Internal Auditors, or the Comptroller General of the United States insofar as those standards are not inconsistent with rules of the Department of Revenue.

9. Results of audits performed pursuant to this paragraph shall be valid for all jurisdictions within the subject county. The assessment, review, and collection of any amounts ultimately determined to be due as the result of such an audit will be the responsibility of the auditing jurisdiction, and any such collections from the dealer shall be remitted to the Department of Revenue along with appropriate instructions for distribution of such amounts. No entity subject to audit hereunder can be audited by any local jurisdiction for compliance with this chapter more frequently than once every 3 years.

(2) Each dealer of communications services obligated to collect and remit one or more local communications services taxes imposed under s. 202.19 shall separately report and identify each such tax to the department, by jurisdiction, on a form prescribed by the department, and shall pay such taxes to the department. However, taxes imposed under s. 202.19(5) shall be added to and included in the amounts reported to the department as taxes imposed under s. 202.19(1). A dealer of communications services may include in a single payment to the department:

(a) The total amount of all local communications services taxes imposed pursuant to s. 202.19; and

(b) The amount of communications services tax imposed by ss. 202.12 and 203.01.

History.—ss. 29, 58, ch. 2000-260; ss. 22, 38, ch. 2001-140; s. 32, ch. 2002-1; s. 2, ch. 2006-85; s. 74, ch. 2011-142; s. 11, ch. 2013-18.

202.381 Transition from previous taxes.—The department is directed to implement the tax changes contained in this act, and in chapter 2000-260, Laws of Florida, in a manner that ensures that any request or action under existing statutes and rules, including, but not limited to, a claim for a credit or refund of an overpayment of tax, audits in progress, and protests of tax, penalty, or interest initiated before October 1, 2001, shall apply, to the fullest extent possible, to any tax that replaces an existing tax that is repealed effective October 1, 2001. It is the intent of the Legislature that a person not be subject to an adverse administrative action solely due to the tax changes that take effect October 1, 2001.

History.—s. 24, ch. 2001-140.

202.41 Security for bonded indebtedness pledged under previous law.—Revenue received by a taxing authority under this act shall be deemed to replace any taxes or fees previously imposed but repealed by this act without any further action on the part of such taxing authority. If the repeal under this act of a taxing authority's authority to levy taxes or fees impairs security pledged to retire the authority's bonded

indebtedness secured by such taxes or fees, then to the extent of any such impairment, a like sum of revenue received by the authority under this act shall be deemed as a matter of law to replace said taxes and fees as security for the bonded indebtedness.

History.—ss. 54, 58, ch. 2000-260; s. 38, ch. 2001-140.