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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/19/2014	.	
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Appropriations Subcommittee on Finance and Tax (Hukill)
recommended the following:

Senate Amendment

Delete lines 27 - 109
and insert:

(a) Except as otherwise provided in this subsection, at a
rate of 6.07 ~~6.65~~ percent applied to the sales price of the
communications service that ~~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,



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11
12 when sold at retail, computed on each taxable sale for the
13 purpose of remitting the tax due. The gross receipts tax imposed
14 by chapter 203 shall be collected on the same taxable
15 transactions and remitted with the tax imposed by this
16 paragraph. If no tax is imposed by this paragraph due to the
17 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
18 imposed by chapter 203 shall nevertheless be collected and
19 remitted in the manner and at the time prescribed for tax
20 collections and remittances under this chapter.

21 (b) At the rate of 10.22 ~~10.8~~ percent on the retail sales
22 price of any direct-to-home satellite service received in this
23 state. The proceeds of the tax imposed under this paragraph
24 shall be accounted for and distributed in accordance with s.
25 202.18(2). The gross receipts tax imposed by chapter 203 shall
26 be collected on the same taxable transactions and remitted with
27 the tax imposed by this paragraph.

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

30 202.12001 Combined rate for tax collected pursuant to ss.
31 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
32 2010-149, Laws of Florida, the dealer of communication services
33 may collect a combined rate of 6.22 ~~6.8~~ percent comprised of
34 6.07 ~~6.65~~ percent and 0.15 percent required by ss. 202.12(1)(a)
35 and 203.01(1)(b)3., respectively, if ~~as long as~~ the provider
36 properly reflects the tax collected with respect to the two
37 provisions as required in the return to the Department of
38 Revenue.

39 Section 3. Subsection (2) of section 202.18, Florida



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40 Statutes, is amended to read:

41 202.18 Allocation and disposition of tax proceeds.—The
42 proceeds of the communications services taxes remitted under
43 this chapter shall be treated as follows:

44 (2) The proceeds of the taxes remitted under s.
45 202.12(1)(b) shall be allocated ~~divided~~ as follows:

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

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

57 (c)1. During each calendar year, the remaining portion of
58 such proceeds shall be transferred to the Local Government Half-
59 cent Sales Tax Clearing Trust Fund. Seventy percent of such
60 proceeds shall be allocated in the same proportion as the
61 allocation of total receipts of the half-cent sales tax under s.
62 218.61 and the emergency distribution under s. 218.65 in the
63 prior state fiscal year. Thirty percent of such proceeds shall
64 be distributed pursuant to s. 218.67.

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

68 3. In each calendar year, the proportion of the proceeds



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

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

77 Section 4. Section 203.001, Florida Statutes, is amended to
78 read:

79 203.001 Combined rate for tax collected pursuant to ss.
80 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
81 2010-149, Laws of Florida, the dealer of communication services
82 may collect a combined rate of 6.22 ~~6.8~~ percent comprised of
83 6.07 ~~6.65~~ percent and 0.15 percent required by ss. 202.12(1)(a)
84 and 203.01(1)(b)3., respectively, if ~~as long as~~ the provider
85 properly reflects the tax collected with respect to the two
86 provisions as required in the return to the Department of
87 Revenue.