

HB 1153

2023

1 A bill to be entitled
2 An act relating to communications services tax;
3 amending s. 202.12, F.S.; decreasing the tax rate on
4 the retail sale of communications services; amending
5 s. 202.19, F.S.; revising the name of the
6 discretionary communications services tax; requiring a
7 certain tax remain the same rate as it was on a
8 specified past date until a specified future date;
9 specifying the fees, taxes, charges, and other
10 impositions that the a specified tax replaces;
11 prohibiting a certain tax passed after a certain date
12 from being added to the local communications service
13 tax until a future date; providing an effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

16
17 Section 1. Paragraph (a) of subsection (1) of section
18 202.12, Florida Statutes, is amended to read:

19 202.12 Sales of communications services.—The Legislature
20 finds that every person who engages in the business of selling
21 communications services at retail in this state is exercising a
22 taxable privilege. It is the intent of the Legislature that the
23 tax imposed by chapter 203 be administered as provided in this
24 chapter.

25 (1) For the exercise of such privilege, a tax is levied on

26 | each taxable transaction and is due and payable as follows:

27 | (a) Except as otherwise provided in this subsection, at
 28 | the rate of 3.48 ~~4.92~~ percent applied to the sales price of the
 29 | communications service that:

- 30 | 1. Originates and terminates in this state;;~~r~~ or
- 31 | 2. Originates or terminates in this state and is charged
 32 | to a service address in this state,

33 |
 34 | when sold at retail, computed on each taxable sale for the
 35 | purpose of remitting the tax due. The gross receipts tax imposed
 36 | by chapter 203 shall be collected on the same taxable
 37 | transactions and remitted with the tax imposed by this
 38 | paragraph. If no tax is imposed by this paragraph due to the
 39 | exemption provided under s. 202.125(1), the tax imposed by
 40 | chapter 203 shall nevertheless be collected and remitted in the
 41 | manner and at the time prescribed for tax collections and
 42 | remittances under this chapter.

43 | Section 2. Subsections (1), (3), and (5) of section
 44 | 202.19, Florida Statutes, are amended and paragraph (d) is added
 45 | to subsection (2) of that section, to read:

46 | 202.19 Authorization to impose local communications
 47 | services tax.—

48 | (1) The governing authority of each county and
 49 | municipality may, by ordinance, levy a local ~~discretionary~~
 50 | communications services tax as provided in this section.

51 (2)

52 (d) The local communications services tax rate in effect
 53 on January 1, 2023, may not be increased before January 1, 2026.

54 (3)(a) The tax authorized under this section replaces
 55 other revenue sources for municipalities and counties and
 56 includes the following taxes, charges, fees, and other
 57 impositions to the extent that the respective local taxing
 58 jurisdictions were authorized to impose those taxes, charges,
 59 fees, and other impositions before July 1, 2000, and after
 60 January 1, 2023:

61 1. With respect to a charter county or municipality:

62 a. The public service tax on telecommunications authorized
 63 by s. 166.231(9), Florida Statutes (2001).

64 b. Franchise fees on providers of cable television
 65 services as authorized by 47 U.S.C. s. 542.

66 c. The public service tax on prepaid calling arrangements.

67 d. Franchise fees on dealers of communications services
 68 that use the public roads or rights-of-way.

69 e. Actual permit fees relating to placing or maintaining
 70 facilities in or on public roads or rights-of-way collected from
 71 providers of long-distance, cable, and mobile communications
 72 services for the fiscal year ending September 30, 1999; however,
 73 if a municipality or charter county elected to continue charging
 74 permit fees as authorized by s. 337.401 on or before January 1,
 75 2019, the fees may not be included as a replaced revenue source.

76 f. Application fees, transfer fees, renewal fees, or
 77 claims for related costs to which the municipality or county is
 78 otherwise entitled for granting permission to dealers of
 79 communications services, including providers of cable television
 80 services as authorized by 47 U.S.C. s. 542, to use or occupy its
 81 roads or rights-of-way for the placement, construction, and
 82 maintenance of poles, wires, and other fixtures used in the
 83 provision of communications services.

84 2. With respect to a noncharter county, franchise fees on
 85 providers of cable television services as authorized by 47
 86 U.S.C. s. 542 includes and is in lieu of any fee or other
 87 consideration, including, but not limited to, application fees,
 88 transfer fees, renewal fees, or claims for related costs, to
 89 which the municipality or county is otherwise entitled for
 90 granting permission to dealers of communications services,
 91 including, but not limited to, providers of cable television
 92 services, as authorized in 47 U.S.C. s. 542, to use or occupy
 93 its roads or rights-of-way for the placement, construction, and
 94 maintenance of poles, wires, and other fixtures used in the
 95 provision of communications services.

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

101 | communications services.

102 | (5) In addition to the communications services taxes
103 | authorized by subsection (1), a discretionary sales surtax that
104 | a county or school board has levied under s. 212.055 is imposed
105 | as a local communications services tax under this section, and
106 | the rate shall be determined in accordance with s. 202.20(3).
107 | However, any increase to the discretionary sales surtax levied
108 | under s. 212.055 on or after January 1, 2023, may not be added
109 | to the local communication services tax under this section
110 | before January 1, 2026.

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

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

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

- 121 | 1. Any charge with respect to a channel termination point
122 | located within such county;
- 123 | 2. Any charge for the use of a channel between two channel
124 | termination points located in such county; and
- 125 | 3. Where channel termination points are located both

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126 within and outside of such county:

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

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

135 Section 3. This act shall take effect upon becoming a law.