

1 A bill to be entitled

2 An act relating to communications services tax; amending
3 s. 202.16, F.S.; requiring that a dealer compute the
4 communications services tax based on a rounding algorithm;
5 providing criteria; providing for application of the tax;
6 providing options to the dealer for applying the rounding
7 algorithm; removing the provision requiring the Department
8 of Revenue to make available tax amounts and applicable
9 brackets; providing that the provisions of the act are
10 remedial in nature and apply retroactively; providing that
11 the act does not provide a basis for assessment of any tax
12 not paid or create a right to certain refunds or credits;
13 providing an effective date.

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

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17 Section 1. Subsection (3) of section 202.16, Florida
18 Statutes, is amended to read:

19 202.16 Payment.—The taxes imposed or administered under
20 this chapter and chapter 203 shall be collected from all dealers
21 of taxable communications services on the sale at retail in this
22 state of communications services taxable under this chapter and
23 chapter 203. The full amount of the taxes on a credit sale,
24 installment sale, or sale made on any kind of deferred payment
25 plan is due at the moment of the transaction in the same manner
26 as a cash sale.

27 (3) (a) A dealer must compute the tax due on a sale of
28 communications services imposed pursuant to this chapter and

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chapter 203 based on a rounding algorithm that meets the following criteria:

1. The tax computation 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 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 manners:

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 bracket system. ~~Notwithstanding the rate of tax on the sale of communications services imposed pursuant to this chapter and chapter 203, the department shall make available in an electronic format or otherwise the tax amounts and brackets applicable to each taxable sale such that the tax collected results in a tax rate no less than the tax rate imposed pursuant to this chapter and chapter 203.~~

Section 2. This act is intended to be remedial in nature

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57 and applies retroactively. This act does not provide a basis for
58 an assessment of any tax not paid or create a right to a refund
59 or credit of any tax paid under s. 202.16, Florida Statutes,
60 before July 1, 2011.

61 Section 3. This act shall take effect July 1, 2011.