

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.050

12A-19.050 Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections.

(1) No change.

(2) Permit Fee Elections.

(a) If a municipality or charter county elects to not require permit fees, the total rate for the local communications services tax as computed under Section 202.20, F.S., for that municipality or charter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.12 percent ~~changes its election and exercises its authority to collect permit fees, the rate of the local communications services tax imposed by the jurisdiction will automatically be reduced by the sum of .12 percent plus the percentage increase in the local communications services tax, if any.~~

(b) through (c) No change.

(d) If a noncharter county elects to not require permit fees, the total rate for the local communications services tax as computed under Section 202.20, F.S., for that noncharter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.24 percent, to replace the revenue the noncharter county would otherwise have received from permit fees for providers of communications services. ~~If any local taxing jurisdiction that initially elected to~~

~~collect permit fees subsequently elects to not collect permit fees, the rate of the local communications services tax imposed by the jurisdiction may be increased by ordinance or resolution by up to .24 percent.~~

(3) through (4) No change.

Rulemaking Authority ~~202.21 202.28(1)(b)2~~. FS. Law Implemented 202.20(2)(a), 202.21, 337.401(3)(c), (j) FS. History—New 1-31-02, Amended 4-17-03, 5-9-13._____.