

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

(1) Any municipality or county that adopts, repeals, or changes a local communications services tax rate or changes a permit fee election must notify the Department as provided in this rule.

(a) Notification of local communications services tax rate changes and changes in permit fee elections must be made on form DR-700021, Local Communications Services Tax Notification of Tax Rate Change (incorporated by reference in Rule 12A-19.100, F.A.C.), and a copy of the applicable resolution or ordinance must be submitted with the notification.

(b) Except as otherwise provided in subsection (4):

1. Local communications services tax rate changes are effective as to taxable communications services included on bills dated on or after the January 1 subsequent to adoption of the change;

2. The municipality or county adopting a change in local communication services tax rates or in permit fee election must notify the Department by the September 1 immediately preceding the January 1 effective date; and,

3. The Department must provide notice of any change in local communication services tax rates to all affected dealers of communications services at least 90 days before the January 1 effective date.

(c) In the event a local government fails to notify the Department of any rate change within the required time as set forth in this rule, the Department is not liable for any loss of or decrease in revenue that results from such error, omission, or untimely action on the part of the local government.

(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.

(b) If a noncharter county 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 rate increase in the local communications services tax, if any.

(c) Any county or municipality that changes its election and exercises its authority to collect permit fees must provide written notification to all dealers of communications services in the jurisdiction by the September 1 immediately preceding the January 1 effective date of the change of election.

(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.

(3) Emergency Local Rate Changes.

(a) Any jurisdiction may adjust its local communications services tax rate by emergency ordinance or resolution as provided in Section 202.20(2)(a)3., F.S. Emergency rate changes take effect for taxable services included on bills that are dated on or after the first day of the first month beginning at least 60 days after adoption of the rate change.

(b) A local taxing jurisdiction must notify the Department, using form DR-700021, Local Communications Services Tax Notification of Tax Rate Change (incorporated by reference in Rule 12A-19.100, F.A.C.), immediately upon adoption of an emergency rate change, but not less than 60 days prior to its effective date. The Department will provide written notice of the emergency rate adoption to affected dealers within 30 days after receipt of notification from the local taxing jurisdiction.

(c) A copy of the emergency ordinance or resolution adopting the rate change must be provided to the Department. The emergency ordinance or resolution must specify the new rate and effective date.

(4) In addition to the methods used by the Department to notify dealers of changes in the tax rate pursuant to Sections 202.20(2) and 202.21, F.S., the Department provides the tax rates for each local taxing jurisdiction by listing the rates on the Department's website (www.floridarevenue.com/taxes/rates) and on form DR-700016, Florida Communications Services Tax Return (incorporated by reference in Rule 12A-19.100, F.A.C.). The Department's website and form DR-700016 are revised when the tax rate in any local taxing jurisdiction changes.

Rulemaking Authority 202.21 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, 1-1-24.