

[REDACTED]

tax for a municipality, charter county, or noncharter county that elects not to require permit fees.

SUBJECT AREA TO BE ADDRESSED: The limitation of the local communication service tax rates for municipalities, charter counties, noncharter counties that elect to not require permit fees.

RULEMAKING AUTHORITY: 202.21 FS.

LAW IMPLEMENTED: 202.20(2)(a), 202.21, 337.401(3)(c), (j) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 27, 2023, 2:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: https://attendee.gotowebinar.com/register/5178834339342319189.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department’s website at floridarevenue.com/rules.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-19.050
RULE TITLE: Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections

PURPOSE AND EFFECT: The purpose the proposed amendments to Rule 12A-19.050, F.A.C. (Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections), is to reflect the provisions of s. 337.401(3)(c), F.S., regarding the total rate for the local communications services

[REDACTED]