



## Tax Information Publication

# TIP

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### **Communications Services Tax Rates: Local Rate Increases Prohibited January 1, 2023 Through December 31, 2025**

Section 202.19(1), Florida Statutes (F.S.), is amended to specify that the local communications services tax rates in effect as of January 1, 2023, may not be increased prior to January 1, 2026. Additionally, any increases to discretionary sales surtax levied under section 212.055, F.S., after January 1, 2023, may not be added to local communications services tax prior to January 1, 2026.

**References: Section 17, Chapter 2023-157, Laws of Florida; Sections 202.19 and 212.055, Florida Statutes**

#### **For More Information**

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For forms and other information, visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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