



## Tax Information Publication

# TIP

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### **Communications Services Tax Rates: Local Rate Increases Prohibited January 1, 2023, Through December 31, 2030**

Section 202.19(2), Florida Statutes (F.S.), was amended by the 2025 Legislature to specify that the local communications services tax (CST) rates in effect as of January 1, 2023, may not be increased prior to January 1, 2031. Additionally, any increases to discretionary sales surtax (DSS) levied under s. 212.055, F.S., after January 1, 2023, may not be added to local communications services tax prior to January 1, 2031.

This rate increase prohibition is a continuation of the rate increase freeze that was originally noted in [TIP #23A19-01](#) that was scheduled to end on December 31, 2025.

**References: Section 24, Chapter 2025-208, Laws of Florida; Sections 202.19 and 212.055, Florida Statutes**

#### **For More Information**

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For a written reply to tax questions, email [fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).

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