

TIP 01A01-11

Date Issued: Aug 06, 2001

Sales Tax Exemption for the Lease or License of Public or Private Streets or Rights-of- Way and Poles, Conduits, Fixtures, and Similar Improvements Located on Such Streets or Rights-of-Way Is Expanded

The sales tax on leases or licenses of real property does not apply to a public or private street or right-of-way and poles, conduits, fixtures, and similar improvements located on such streets or rights-of-way, used by a utility or franchised cable television company for utility, communications or television purposes. Beginning October 1, 2001, this exemption is expanded to apply to a public or private street or right-of-way, and poles, conduits, fixtures, and similar improvements located on such streets or rights-of-way, used by a utility **or provider of communications services, as defined in Section 202.11, Florida Statutes**, for utility or communications or television purposes.

Subsection 202.11(3), Florida Statutes, defines the term "communications services" to mean:

[t]he transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals, including cable services, to a point, or between or among points, by or through any electronic, radio, satellite, cable, optical, microwave, or other medium or method now in existence or hereafter devised, regardless of the protocol used for such transmission or conveyance. The term does not include:

- (a) Information services.
- (b) Installation or maintenance of wiring or equipment on a customer's premises.
- (c) The sale or rental of tangible personal property.
- (d) The sale of advertising, including, but not limited to, directory advertising.

- (e) Bad check charges.
- (f) Late payment charges.
- (g) Billing and collection services.
- (h) Internet access service, electronic mail service, electronic bulletin board service, or similar on-line computer services.

References: Chapter 2001-140, Laws of Florida; Section 212.031(1)(a)5., Florida Statutes

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Tax Information Services, Monday through Friday, 8:00 a.m., to 7:00 p.m., ET, at 800-352-3671 (for Florida residents only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.