

Rate Change: See Tax Information Publication 02A19-06

**Florida Department of Revenue  
Tax Information Publication**

**TIP 02A19-04**

**Date Issued: Aug 01, 2002**

**Changes in Local Communications Services Tax Rates  
Effective October 1, 2002**

Beginning October 1, 2002, most local communications services tax (CST) rates will change.

These new rates are due to the provision in the Florida Statutes that sets the rates [see Section 202.20 (1) (b), Florida Statutes], or are pursuant to an ordinance adopted by the governing authority of each county or municipality.

The local tax rate for CST includes both the local rate imposed under the CST statute (Section 202.19, Florida Statutes) and the discretionary sales surtax imposed under the sales and use tax statute (Section 212.055, Florida Statutes).

The new rates are effective for all bills issued on or after October 1, 2002, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Department.

The attached rate schedule contains all the new rates effective October 1, 2002. Or you may visit the Department's Internet site at [myflorida.com/dor](http://myflorida.com/dor) to download a list of CST rates.

**Rate Chart - PDF file**

References: Sections 202.19, 202.20 and 212.055, 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](http://www.myflorida.com/dor). Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida 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, Taxpayer 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.