

**Florida Department of Revenue
Tax Information Publication**

TIP 02A19-08

Date Issued: Oct 18, 2002

**LOCAL COMMUNICATIONS SERVICES TAX RATE CHANGE
EFFECTIVE DECEMBER 1, 2002**

Effective December 1, 2002, the local communications services tax (CST) rate for the **City of Lakeland** (Polk County) will change. The new rate will be **7.13%** beginning **December 1, 2002**.

The new rate is effective for all bills issued on or after December 1, 2002, regardless of the date that the service is rendered or transacted. This rate change is due to an ordinance passed by this local jurisdiction and will stay in effect until further notice by the Department.

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, if any, imposed under the sales and use tax statute (Section 212.055, Florida Statutes).

References: Sections 202.19 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. 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.