

**Florida Department of Revenue  
Tax Information Publication**

**TIP 03A19-12**

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**LOCAL COMMUNICATIONS SERVICES TAX RATE CHANGE  
EFFECTIVE DECEMBER 1, 2003  
LAKELAND**

Effective December 1, 2003, the local communications services tax (CST) rate for the City of **Lakeland** (located in Polk County) will change. The new rate will be **6.43%** beginning **December 1, 2003**.

The new rate is effective for all bills issued on or after December 1, 2003, regardless of the date that the service is rendered or transacted. This rate change is due to an ordinance passed by the 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: City of Lakeland Ordinance Number 4377; 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](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.