

**Florida Department of Revenue
Tax Information Publication**

TIP 03A19-15

Date Issued: Nov 24, 2003

**CHANGES IN LOCAL COMMUNICATIONS SERVICES TAX RATES
EFFECTIVE JANUARY 1, 2004**

Effective **January 1, 2004**, some local communications services tax (CST) rates will change. The new rates are due to changes in the county discretionary sales surtax, or are pursuant to an ordinance adopted by the governing authority of the 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 January 1, 2004, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Department.

The following counties had a change in their county discretionary sales surtax. This means that the local CST rate for the county and each jurisdiction within the county has changed.

Hernando (including unincorporated area, Brooksville, Weeki Wachee)

Polk (including unincorporated area, Auburndale, Bartow, Davenport, Dundee, Eagle Lake, Fort Meade, Frostproof, Haines City, Highland Park, Hillcrest Heights, Lake Alfred, Lake Hamilton, Lake Wales, Lakeland, Mulberry, Polk City, Winter Haven)

The following jurisdictions had a rate change due to a local ordinance.

Melbourne (in Brevard County)

Calhoun County (unincorporated area)
Keystone Heights (in Clay County)
Arcadia (in DeSoto County)
Lake Placid (in Highlands County)
Hillsborough County (unincorporated area)
Lee County (unincorporated area)
Leon County (unincorporated area)
Levy County (unincorporated area)
Belle Isle (in Orange County)
Lake Clark Shores (in Palm Beach County)
Welaka (in Putnam County)
Center Hill (in Sumter County)

The attached rate schedule contains the new rates effective January 1, 2004, or you may visit the Department's Internet site at www.myflorida.com/dor to download a list of CST rates. Note that three **new taxing jurisdictions**, all located within Miami-Dade County, have been added to the list of local jurisdictions for communications services tax effective January 1, 2004 (see TIP 03A19-14). These new taxing jurisdictions are included in the attached rate schedule.

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. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 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.