

**Florida Department of Revenue
Tax Information Publication**

**TIP 05A19-09
Date: Aug 23, 2005**

**COMMUNICATIONS SERVICES TAX
GOVERNMENTAL ENTITIES PROPOSING TO PROVIDE
COMMUNICATIONS SERVICES**

Effective June 2, 2005, Chapter 2005-132, Laws of Florida, requires governmental entities to hold at least two public hearings before providing communications services within a community. Governmental entities are required to electronically provide the notice of public hearing to the Department of Revenue at least 40 days before the first public hearing.

Notices should be electronically provided to the Department using the following electronic mail address: Local-govt-unit@dor.state.fl.us. In order for the Department to promptly forward and post the notice, the governmental entity should provide the notice to the Department in either a Microsoft Word (.doc) format or an Adobe Acrobat (.pdf) format.

The Department of Revenue will forward the received notice to all communications services tax dealers using the U.S. Post Office or e-mail, and will also post it to the Department's webpage within the Tax Law Library at www.myflorida.com/dor and within the Tax Information Publications webpage at www.myflorida.com/dor/tips.

The law requires the notice to include: the time and place of the hearings; that the purpose of the hearings is to consider whether the governmental entity will provide communications services; the geographic areas proposed to be served by the governmental entity; and the services, if any, that the governmental entity believes are not currently being adequately provided. The notice must also state that any dealer who wishes to do so may appear and be heard at the public hearings.

The Department of Revenue is not authorized to take any action on a received public notice other than posting the notice of public hearing to the Department's webpage and forwarding or sending the notice to all communications services tax dealers.

References: Chapter 2005-132, Section 8, Laws of Florida

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.

Persons with hearing or speech impairments may 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.