

Florida Department of Revenue
Tax Information Publication

TIP 06A19-05

Dated: November 20, 2006

CHANGES IN LOCAL COMMUNICATIONS SERVICES TAX RATES
EFFECTIVE JANUARY 1, 2007

Effective January 1, 2007, numerous local communications services tax (CST) rates will change. These local tax rate changes 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, F.S.). The new rates are effective for all bills issued on or after January 1, 2007, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Department. This TIP includes rate changes due to changes in the county discretionary sales surtax (DSS).

The following jurisdictions have a rate change due to a local ordinance:

January 2007 - CST Rate Changes

Due to Local Ordinance.	Total Local Rate
City of Callaway - Bay County	5.52%
City of Mascotte - Lake County	5.82%
Town of Cutler Bay - Miami Dade County	5.72%
City of St. Leo - Pasco County	5.82%
City of Gulf Breeze - Santa Rosa County	2.30%
City of Sanford - Seminole County	9.50%
Suwannee County - Unincorporated Area	2.44%

The following counties have a change in their county discretionary sales surtax. This means that the local CST rate for each jurisdiction within the county will change.

**January 2007 - CST Rate Changes Due
to Change in Discretionary**

Sales Surtax Rate	Total Local Rate
MADISON COUNTY	
Madison County - Unincorporated Area	2.64%
Greenville	5.42%
Lee	6.02%
Madison	6.02%

MARTIN COUNTY

Martin - Unincorporated Area	2.14%
Jupiter Island	5.52%
Ocean Breeze Park	2.50%
Sewalls Point	3.42%
Stuart	5.22%

The enclosed rate schedule contains all the local rates **(PDF File)**, including the new rates, effective January 1, 2007. You may also visit the Department's Internet site at www.myflorida.com/dor to download the list of CST rates.

References: Sections 202.19, 202.21 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.

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.