



## Tax Information Publication

# TIP

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### **Communications Services Tax Town of Hastings Removed as a Local Taxing Jurisdiction Effective March 1, 2018**

Effective March 1, 2018, the town of Hastings in St. Johns County will no longer be a local taxing jurisdiction for communications services tax (CST) purposes. The town will dissolve its charter on February 28, 2018, and addresses in this jurisdiction will immediately become part of Unincorporated St. Johns County. The current local rate for Hastings (5.52%) will apply to billings issued on or before February 28, 2018. The local rate for Unincorporated St. Johns County (2.14%) will apply to billings issued on or after March 1, 2018, regardless of the date the service is rendered or transacted.

#### **Hastings Service Addresses:**

Beginning March 1, 2018, the assignment of service addresses located in Hastings should be changed to the Unincorporated area of St. Johns County and taxed at that local rate.

#### **Communications Services Tax Return:**

Local tax billed for Hastings prior to February 28, 2018, should be reported to Hastings on the *Communications Services Tax Return* (Form DR-700016). Local tax billed on or after March 1, 2018, should be reported to Unincorporated area of St. Johns County on the return.

If you file electronically and report taxes for Hastings, you may receive an electronic notification that the jurisdiction no longer exists and only taxes for bills issued on or before February 28, 2018, should be reported to Hastings. The notification will not prohibit the return from being accepted.

If you file using a paper return, the Hastings line will be grayed out as a reminder that the jurisdiction is no longer active. The line should only be used to report taxes to this jurisdiction on bills issued on or before February 28, 2018.

#### **Filing Schedule IV Adjustments:**

Beginning with the March 2018 reporting period return, any prior period adjustments to Hastings should be filed as adjustments to the Unincorporated area of St. Johns County.

**If you have questions about the information above, please contact:  
CST Coordinator Carla Bruce at 850-717-6762.**

**References: Section 202.19, 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 the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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