

Florida Department Of Revenue
Tax Information Publication

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Changes to Exemption for Use of a
Public or Private Street or Right-Of-Way

Effective July 1, 1999, a sales and use tax exemption **is created** for any **franchised cable television company** for the lease, rental, or license of real property when it occupies or uses public or private streets or rights-of-way and poles, conduits, fixtures, and similar improvements located on such streets or rights-of-way for communications or television purposes.

The current exemption for the lease, rental, or license of real property when a **utility** occupies or uses public or private streets or rights-of-way **is clarified** to include poles, conduits, fixtures, and similar improvements located on such streets or rights-of-way for utility or communications purposes.

In addition, the sales and use tax exemption for the lease, rental, or license of real property **is expanded** to cover property, excluding buildings, upon which antennas, cables, adjacent accessory structures, or adjacent accessory equipment used in the provision of cellular, enhanced specialized mobile radio, or personal communication services are placed. This exemption now applies to agreements for the placement of antennas upon towers, as well as to the lease or license of space for the cables and adjacent accessory buildings and equipment that service the antenna. The lease, rental, or license of land upon which a cell tower is placed remains subject to sales tax, unless the land is assessed as agricultural property for ad valorem tax purposes.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

Ch. 99-363, L.O.F.

s. 212.031(1)(a)5., F.S.