

**Florida Department of Revenue  
Tax Information Publication**

**TIP 02A19-02**

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**COMMUNICATIONS SERVICES TAX APPLIES TO USERS  
OF SUBSTITUTE COMMUNICATIONS SYSTEMS**

Effective October 1, 2001, the communications services tax in Chapter 202, Florida Statutes, applies to the cost of operating substitute communications systems. Section 212.05(1)(g), Florida Statutes, which imposed a use tax on substitute communications systems, was not repealed when the taxation of those systems was moved from Chapter 212 to Chapter 202, Florida Statutes.

The 2002 Legislature has retroactively repealed the use tax on substitute communications systems eliminating the inadvertent double taxation.

Reference: Chapter 2002-48, Laws of Florida; Chapters 202 and 212, 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/](http://www.myflorida.com/dor/). Or call Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), 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, Tax Information 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.