

**Florida Department of Revenue
Tax Information Publication**

TIP 02A19-10

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**CHANGES IN LOCAL COMMUNICATIONS SERVICES TAX RATES
EFFECTIVE JANUARY 1, 2003**

Effective January 1, 2003, many local communications services tax (CST) rates will change.

The new rates are due to changes in the county discretionary sales surtax, or 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, Florida Statutes).

The new rates are effective for all bills issued on or after January 1, 2003, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Department.

The following counties had a change in their county discretionary sales surtax. This means that the local CST rate for the county and each jurisdiction within these counties has changed.

Alachua	Marion	Putnam
Leon	Miami-Dade	
Manatee	Orange	

The following jurisdictions had a rate change due to a local ordinance.

- Waldo (Alachua County)
- Cocoa (Brevard County)
- Melbourne (Brevard County)
- Deerfield Beach (Broward County)

Atlantic Beach (Duval County)
Bowling Green (Hardee County)
Hillsborough County (unincorporated areas)
Bellevue (Marion County)
Cinco Bayou (Okaloosa County)
Port Richey (Pasco County)
Kenneth City (Pinellas County)
Pinellas County (unincorporated areas)
Polk County (unincorporated areas)
Seminole County (unincorporated areas)
St. Marks (Wakulla County)

The attached rate schedule contains the new rates effective January 1, 2003, or you may visit the Department's Internet site at www.myflorida.com/dor to download a list of CST rates.

References: Sections 202.19, 202.20 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 (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, Taxpayer 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.