Florida Department of Revenue

Tax Information Publication

TIP 03A19-02

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LOCAL COMMUNICATIONS SERVICES TAX RATE CHANGES

(BAY COUNTY)

EFFECTIVE JUNE 1, 2003

Effective June 1, 2003, the local communications services tax (CST) rate for all taxing jurisdictions in **Bay County** will change. The new rates beginning June 1, 2003 will be as follows:

Bay County Unincorporated Area	**2.14**
Callaway	**5.40**
Cedar Grove	**5.22**
Lynn Haven	**5.52**
Mexico Beach	**3.18**
Panama City	**5.52**
Panama City Beach	**5.52**
Parker	**5.52**
Springfield	**5.52**

The new rate is effective for all bills issued on or after June 1, 2003, regardless of the date that the service is rendered or transacted. This rate change is due to the expiration of the discretionary sales surtax in Bay County and these rates will stay in effect until further notice by the Department.

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, if any, imposed under the sales and use tax statute (Section 212.055, Florida Statutes).

References: Sections 202.19 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.