

**Florida Department of Revenue  
Tax Information Publication**

**TIP 03A19-14**

**Date Issued: Nov 24, 2003**

**NEW TAXING JURISDICTIONS ADDED TO COMMUNICATIONS SERVICES TAX  
EFFECTIVE JANUARY 1, 2004**

Effective January 1, 2004, three **new taxing jurisdictions** will be **added** to the list of local jurisdictions for communications services tax (CST). These new jurisdictions and their local tax rates are:

<b>City Name (County Name)</b>	<b>Local Tax Rate</b>
Doral (Miami-Dade)	5.72%
Miami Gardens (Miami-Dade)	5.72%
Palmetto Bay (Miami-Dade)	5.72%

The new jurisdictions will be added to the CST return (form DR-700016; Schedule I, Column A) in alphabetical order within Miami-Dade County, changing the order of the jurisdictions within that county. See below for the new order of Column A within Miami-Dade County.

If you file using our Internet website, you will be able to select and add these new jurisdictions when you file your January 2004 reporting period return.

The new jurisdictions and tax rates are effective for all bills issued on or after January 1, 2004, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Department. Prior to January 1, 2004, addresses situated to these new jurisdictions should be taxed at the rate for the unincorporated area of Miami-Dade County and the tax reported to unincorporated Miami-Dade County as well.

<b>Jurisdiction in County/City</b>	<b>Local Rate</b>	<b>Jurisdiction in County/City</b>	<b>Local Rate</b>
----------------------------------------	-----------------------	----------------------------------------	-----------------------

<b>Order</b>		<b>Order</b>	
<b>MIAMI-DADE</b>		<b>MIAMI-DADE</b>	
Unincorporated Area	5.720%	MIAMI BEACH	5.720%
AVENTURA	5.700%	MIAMI GARDENS	5.720%
BAL HARBOUR VILLAGE	5.720%	MIAMI LAKES	5.720%
BAY HARBOR ISLANDS	5.720%	MIAMI SHORES VILLAGE	6.220%
BISCAYNE PARK	4.900%	MIAMI SPRINGS	5.720%
CORAL GABLES	5.720%	NORTH BAY VILLAGE	5.400%
DORAL	5.720%	NORTH MIAMI	5.720%
EL PORTAL	6.100%	NORTH MIAMI BEACH	5.720%
FLORIDA CITY	5.920%	OPA LOCKA	5.720%
GOLDEN BEACH	2.620%	PALMETTO BAY	5.720%
HIALEAH	5.720%	PINECREST	6.020%
HIALEAH GARDENS	5.720%	SOUTH MIAMI	5.720%
HOMESTEAD	5.920%	SUNNY ISLES BEACH	5.720%
INDIAN CREEK VILLAGE	1.200%	SURFSIDE	5.720%
ISLANDIA	0.500%	SWEETWATER	5.720%
KEY BISCAYNE	5.720%	VIRGINIA GARDENS	5.720%
MEDLEY	6.720%	WEST MIAMI	4.900%
MIAMI	5.720%		

References: Sections 166.021 and 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 our Internet site at [www.myflorida.com/dor](http://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.