

**Florida Department of Revenue
Tax Information Publication**

TIP 04A19-09

Date: November 19, 2004

**CHANGES IN LOCAL COMMUNICATIONS SERVICES TAX RATES
EFFECTIVE JANUARY 1, 2005**

Effective January 1, 2005, numerous local communications services tax (CST) rates will change. These local tax rate changes 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 (F.S.))] and the discretionary sales surtax imposed under the sales and use tax statute (Section 212.055, F.S.). The new rates are effective for all bills issued on or after January 1, 2005, 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 jurisdictions had a rate change due to a local ordinance.

Brevard County Unincorporated Area

Glades County Unincorporated Area

Golf - Palm Beach County

Hawthorne - Alachua County

Indian Shores - Pinellas County

Key West - Monroe County

Lake Butler - Union County

Micanopy - Alachua County

Okaloosa County Unincorporated Area

Orlando - Orange County

Worthington Springs - Union County

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 County

Hernando County

Marion County

Palm Beach County

Pasco County

Polk County

The attached rate schedule contains the new rates effective January 1, 2005, 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 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.