



Florida Department of Revenue  
Tax Information Publication

**TIP**

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## Communications Services Tax Changes to Definitions

In the 2012 legislative session, some definitions in section (s.) 202.11, Florida Statutes (F.S.) were changed.

The term “cable service” has been redefined as “video service.” The prior definition of “video service” was removed and has been revised as follows:

“Video service” means the transmission of video, audio, or other programming service to a purchaser, and the purchaser interaction, if any, required for the selection or use of a programming service, regardless of whether the programming is transmitted over facilities owned or operated by the video service provider or over facilities owned or operated by another dealer of communications services. The term includes point-to-point and point-to-multipoint distribution services through which programming is transmitted or broadcast by microwave or other equipment directly to the purchaser's premises, but does not include direct-to-home satellite service. The term includes basic, extended, premium, pay-per-view, digital video, two-way cable, and music services.

The definition of the term “communications services” was revised to include “video service” instead of cable service.

The definition of the term “information service” was revised to exclude any “video service.”

A definition for the term “Internet access service” was added. “Internet access service” is defined the same as the federal definition in s. 1105(5) of the Internet Tax Freedom Act, 47 United States Code, s. 151 note, as amended by Public Law No. 110-108.

The definition of the term “sales price” was revised to provide that charges for certain nontaxable goods and other services that are part of the sale of communications services may be excluded from the taxable communications services sales price if the charges are separately allocated in and can be reasonably identified in the selling dealers books and records.

### Effective Date

The changes to the definitions are effective July 1, 2012. The change to the definition of “sales price” applies retroactively. This change is remedial in nature and does not provide a basis for an assessment of any tax not paid, or create a right to a refund or credit of any tax paid before July 1, 2012.

**Reference:** Chapter 2012-70, Laws of Florida (CS/HB 809, 2<sup>nd</sup> Eng.)

## For More Information

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For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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