



**Changes in Local Communications Services Tax Rates
Effective January 1, 2020**

Effective January 1, 2020, local communications services tax (CST) rates will change for two Florida municipalities. These local tax rate changes are pursuant to ordinances adopted by the governing authorities of the municipalities.

The following jurisdictions will have rate changes due to local ordinances:

January 2020 – CST Rate Change	Total Local Rate
Palm Shores (Brevard County)	5.22%
Gulf Breeze (Santa Rosa County)	5.22%

The total local CST rate includes: (1) the local rate imposed under the CST statute; and (2) any county discretionary sales surtax conversion rate that may be imposed under the sales and use tax statute.

The new rates addressed in this TIP are the local rates imposed under the CST statute **only** and **do not** include potential changes to county discretionary sales surtax rates. Counties are required to notify the Department of county discretionary sales surtax rate changes by mid-November, prior to the January 1 effective date.

The Department is required to send this notice for the local CST rate changes. (See Section 202.21, Florida Statutes) A second notice, to be issued in late November, will include **all January rate changes**. (See Sections 202.20(3) and 212.054(7)(a), Florida Statutes) A complete rate schedule will also be posted to the Department’s website at that time.

The local rates listed in the chart above are effective for all bills issued on or after January 1, 2020, regardless of the date the service is rendered or transacted. These rates will stay in effect until further notice by the Department.

References: Sections 202.19, 202.20, 202.21, 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 the Department’s website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

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

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at floridarevenue.com/dor/subscribe
- ✓ Visit the [Taxpayer Education](#) webpage at floridarevenue.com for news about live and recorded tax webinars
- ✓ Follow us on Twitter [@FloridaRevenue](#)