

Bill No. SB 1338

Amendment No. 1 Barcode 190310

CHAMBER ACTION

Senate

House

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The Committee on Comprehensive Planning recommended the following amendment:

Senate Amendment

On page 1, line 15 through page 2, line 22, delete those lines

and insert:

Section 1. Paragraph (e) is added to section 202.22, Florida Statutes, to read:

202.22 Determination of local tax situs.--

(1) A dealer of communications services who is obligated to collect and remit a local communications services tax imposed under s. 202.19 shall be held harmless from any liability, including tax, interest, and penalties, which would otherwise be due solely as a result of an assignment of a service address to an incorrect local taxing jurisdiction, if the dealer of communications services exercises due diligence in applying one or more of the following methods for determining the local taxing jurisdiction in which a service address is located:

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1 (a) Employing an electronic database provided by the
2 department under subsection (2).

3 (b) Employing a database developed by the dealer or
4 supplied by a vendor which has been certified by the
5 department under subsection (3).

6 (c)1. Employing enhanced zip codes to assign each
7 street address, address range, post office box, or post office
8 box range in the dealer's service area to a specific local
9 taxing jurisdiction.

10 2. If an enhanced zip code overlaps boundaries of
11 municipalities or counties, or if an enhanced zip code cannot
12 be assigned to the service address because the service address
13 is in a rural area or a location without postal delivery, the
14 dealer of communications services or its database vendor shall
15 assign the affected service addresses to one specific local
16 taxing jurisdiction within such zip code based on a reasonable
17 methodology. A methodology satisfies this subparagraph if the
18 information used to assign service addresses is obtained by
19 the dealer or its database vendor from:

20 a. A database provided by the department;

21 b. A database certified by the department under
22 subsection (3);

23 c. Responsible representatives of the relevant local
24 taxing jurisdictions; or

25 d. The United States Census Bureau or the United
26 States Postal Service.

27 (d) Employing a database of street addresses or other
28 assignments that does not meet the requirements of paragraphs
29 (a)-(c), but meets the criteria set forth in paragraph (3)(a)
30 at the time of audit by the department.

31 (e) Any database of enhanced zip codes which is used

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1 to determine the local taxing jurisdiction in which a service
2 address is located must be certified by the department by July
3 1, 2005. Notwithstanding any provision of law to the contrary,
4 if a dealer submits an application for certification on or
5 before January 1, 2005, the 180-day time limit set forth in
6 paragraph (3)(d) does not apply. During the time the
7 application is under consideration by the department or, if
8 the application is denied, until the denial is no longer
9 subject to administrative or judicial review or until a later
10 date fixed by order of the reviewing court:

11 1. For purposes of computing the amount of the
12 deduction to which such dealer is entitled under s. 202.28,
13 the dealer shall be deemed to have used a certified database
14 pursuant to paragraph (1)(b).

15 2. In the event that such application is approved,
16 such approval shall be deemed to have been effective on the
17 date of the application or July 1, 2005, whichever is later.

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