

## Notice of Change/Withdrawal

### **DEPARTMENT OF REVENUE**

#### **Sales and Use Tax**

RULE NO.: RULE TITLE:

12A-19.100 Public Use Forms

#### NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 46 No. 204, October 19, 2020 issue of the Florida Administrative Register.

As a result of the November 3, 2020, general election, voting results for county discretionary sales surtaxes have changed the communications services tax rate for the unincorporated areas and incorporated cities in five counties, effective January 1, 2021. The five affected counties are Clay, Duval, Holmes, Liberty, and Okaloosa.

The new rates can be found in the revised Florida Communications Services Tax Return (Form DR-700016), which is posted to the Department's website at <http://floridarevenue.com/rules>.