



## Tax Information Publication

# TIP

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### Changes in Local Communications Services Tax Rates Effective January 1, 2022

Effective January 1, 2022, the local communications services tax (CST) rate for one Florida municipality will change pursuant to a local ordinance adopted by the governing authority of the municipality.

January 2022 – Total Local CST Rate	
Town of Jay (Santa Rosa County)	5.7%

The total local CST rate includes: (1) the local rate imposed under the CST statute; and, (2) any county discretionary sales surtax imposed under the sales and use tax statute. The new rate addressed in this TIP does 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 local rate listed in the chart above is effective for all bills issued on or after January 1, 2022, regardless of the date the service is rendered or transacted. This rate will stay in effect until further notice by the Department.

The Department is required to send this notice for the local CST rate changes. A second notice, to be issued in late November, will include all rate changes effective January 1, 2022. A complete rate schedule will also be posted to the Department's website at that time.

**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](http://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.

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