



Florida Department of Revenue
Tax Information Publication

TIP

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**Communications Services Tax
Sales of Communications Services to Transient Public Lodging Establishments**

The partial exemption for sales of communications services to residential households described in section 202.125, Florida Statutes (F.S.), does not apply to any residence that constitutes all or part of a transient public lodging establishment, as defined in Chapter 509, F.S.

Effective October 1, 2012, sections 509.013(4) and 509.242(1), F.S., are amended to provide that certain establishments are no longer “public lodging establishments.” As a result, the following establishments could qualify for the partial exemption to residential households:

- Apartment buildings designed for persons age 62 or older and inspected by the U.S. Department of Housing and Urban Development; and
- Roominghouses, boardinghouses, or other living or sleeping facilities not otherwise classified as a transient public lodging establishment.

More information regarding Florida’s Communications Services Tax may be found at <http://dor.myflorida.com/dor/taxes/cst.html>

Reference: Chapter 2012-165, Laws of Florida (CS/HB 249)

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 our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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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