



Change in Local Communications Services Tax Rate Effective January 1, 2019

Effective January 1, 2019, a local communications services tax (CST) rate will change. This local tax rate change is pursuant to an ordinance adopted by the governing authority of the county or municipality. The total local CST rate includes: (1) the local rate imposed under the CST statute; and (2) any discretionary sales surtax conversion rate that may be imposed under the sales and use tax statute.

The new rate below is the local rate imposed under the CST statute only and does not include potential county discretionary sales surtax rate changes. Counties are required to notify the Department of county discretionary sales surtax rate changes by mid-November, prior to the January 1 effective date.

We are required to send this notice for the local CST rate change. (See Section 202.21, F.S.) 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), F.S.) A complete rate schedule will also be posted to our website at that time.

The local rate listed below is effective for all bills issued on or after January 1, 2019, regardless of the date the service is rendered or transacted. This rate will stay in effect until further notice by the Department.

The following jurisdiction will have a decrease in rate due to a local ordinance:

Table with 2 columns: January 2019 - CST Rate Change, New Local Rate. Row: Marco Island (Collier County), 3.90%

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.

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