

**Florida Department of Revenue**  
**Tax Information Publication**

**TIP 01BER-05**

**Date Issued: Nov 09, 2001**

**Changes Effective January 1, 2002, in Discretionary Sales  
Surtax Affect Local Communications Services Tax Rates**

This document is intended to provide you with new local rates for communications services tax (CST) that become effective January 1, 2002. These new rates are due to changes in discretionary sales surtax rates. The rates for the jurisdictions listed below are the only ones that will change. All other local and state CST rates remain the same. The local tax rate for CST includes both the local rate imposed under the CST statute (Section 202.19, Florida Statutes) and the discretionary sales surtax imposed under the sales and use tax statute (Section 212.055, Florida Statutes).

<b>County/City</b>	<b>Old Rate</b>	<b>New Rate</b>
	<b>10/01/01 - 12/31/01</b>	<b>Effective 01/01/02</b>
<b>Alachua</b>	5.52	6.12
Alachua	4.10	4.70
Archer	5.42	6.02
Gainesville	5.42	6.02
Hawthorne	2.12	2.72
High Springs	5.42	6.02
LaCross	3.72	4.32
Micanopy	2.82	3.42
Newberry	4.60	5.20
Waldo	1.52	2.12
<b>Martin</b>	2.64	2.04
Jupiter Island	5.92	5.32
Ocean Breeze Park	3.00	2.40
Sewalls Point	3.82	3.22
Stuart	5.92	5.32

<b>Seminole</b>	5.52	6.12
Altamonte Springs	5.32	5.92
Casselberry	5.82	6.42
Lake Mary	5.52	6.12
Longwood	5.92	6.52
Oviedo	5.62	6.22
Sanford	5.52	6.12
Winter Springs	6.32	6.92

<b>Volusia</b>	5.52	5.82
Daytona Beach	5.62	5.92
Daytona Beach Shores	5.62	5.92
Debary	5.52	5.82
DeLand	5.62	5.92
Deltona	6.72	7.02
Edgewater	5.62	5.92
Flagler Beach	5.60	5.90
Holly Hill	5.52	5.82
Lake Helen	5.42	5.72
New Smyrna Beach	5.62	5.92
Oak Hill	3.80	4.10
Orange City	5.62	5.92
Ormond Beach	5.62	5.92
Pierson	5.10	5.40
Ponce Inlet	5.82	6.12
Port Orange	5.62	5.92
South Daytona	6.22	6.52

You may visit the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) for a complete listing of CST rates.

References: Sections 202.19 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 our Internet site at

[www.myflorida.com/dor](http://www.myflorida.com/dor). Or call Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.