

**Florida Department of Revenue
Tax Information Publication**

**TIP 04A19-03
Date: Apr 30, 2004**

**LOCAL COMMUNICATIONS SERVICES TAX RATE CHANGE
EFFECTIVE JUNE 1, 2004
PALM BEACH COUNTY**

Effective June 1, 2004, the local communications services tax (CST) rate for the unincorporated area of **Palm Beach County** will change. The new rate will be **5.72%** beginning **June 1, 2004**.

The new rate is effective for all bills issued on or after June 1, 2004, regardless of the date that the service is rendered or transacted. This rate change is the result of an ordinance passed by the local jurisdiction and will stay in effect until further notice by the Department of Revenue.

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, if any, imposed under the sales and use tax statute (Section 212.055, Florida Statutes).

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. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 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, Taxpayer 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.