

**Florida Department of Revenue  
Tax Information Publication**

**TIP 05A19-02  
Date: July 1, 2005**

**SUBSTITUTE COMMUNICATIONS SYSTEMS  
REPEAL OF TAX**

In the 2005 session, the Florida Legislature repealed the communications services tax on substitute communications systems contained in Chapter 202, Florida Statutes, effective June 2, 2005. The repeal is retroactive to October 1, 2001, but does not create a right to a refund for taxpayers who paid the communications services tax prior to the effective date.

Your obligation to pay communications services tax on your substitute system and file an annual tax return has been cancelled. This cancellation does not affect any other tax obligations associated with your account, which will remain active. Refunds of taxes previously paid on substitute communications systems will not be granted.

Reference: Chapter 2005-132, Laws of Florida

**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 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.