

CHAPTER 12A-19
COMMUNICATIONS SERVICES TAX

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12A-19.010 Registration.

(1) Scope of rule. This rule provides guidelines regarding the procedures and requirements for the registration of persons providing communications services and persons requesting a communications services tax direct pay permit.

(2)(a) With the exception of the activities described in paragraph (3)(c), a person that engages in the business of providing communications services must register with the Department to obtain a Communications Services Tax Certificate of Registration (Form DR-700014).

(b) Registration with the Department for communications services tax purposes is available by using one of the following methods:

1. Registering through the Department's website (www.floridarevenue.com) using the Department's eServices.
2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the form.

(3)(a) Except as provided herein, a person registering with the Department for the communications services tax must notify the Department of the method(s) that will be employed to determine the local taxing jurisdiction in which service addresses are located. The notification to the Department must be made by indicating the method on Form DR-1. The following persons are not required to indicate a method with respect to the following activities:

1. Direct-to-home satellite providers;
2. Resellers of prepaid calling arrangements;
3. Direct pay permit applicants with no obligation to collect and remit local communications services taxes;
4. Pay telephone operators; and,
5. Persons who will make no sales of communications services except to purchasers who purchase for resale in compliance with the provisions of Rule 12A-19.060, F.A.C.

(b) Persons who must register for the communications services tax include persons who provide the transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals, including video services, to a point, or between or among points, by or through any electronic, radio, satellite, cable, optical, microwave, or other medium or method now in existence or hereafter devised, regardless of the protocol used for such transmission or conveyance, for a consideration, except as provided in paragraph (c).

(c) Persons who only engage in the following activities are not required to register for the communications services tax:

1. Information services;
 - a. An information service is the offering of a capability for generating, acquiring, storing, transforming, processing, retrieving, using, or making available information via communications services.

- b. Examples of an information service are electronic publishing, web-hosting service, and end-user 900 number service.
2. The installation or maintenance of wiring or equipment on a customer's premises;
3. The sale or rental of tangible personal property;
4. The sale of advertising services, such as directory advertising;
5. Bad check services;
6. Late payment services;
7. Billing and collection services;
8. Internet access services, electronic mail services, electronic bulletin board services, or similar on-line computer services;
9. Communications services paid for by inserting coins into coin-operated communications devices available to the public;
10. The sale or recharge of prepaid calling arrangements;
11. The provision of air-to-ground communications services, defined as a radio service provided to purchasers while on board an aircraft; and,
12. The provision of professional or advertising services that include charges for the service of sending or receiving a document, commonly referred to as a facsimile, regardless of whether the charge is separately stated.

(d) Persons who engage in the business of the sale of communications services paid for by inserting coins into coin-operated communications devices available to the public and/or the purchase of communications services for resale as prepaid calling arrangements may register for the communications services tax, even though registration is not required. Such persons may elect to register in order to purchase communications services for resale in compliance with Rule 12A-19.060, F.A.C.

(4) In order to self-accrue the communications services tax, persons must obtain a Communications Services Tax Certificate of Registration (Form DR-700014), as provided in subsection (2). See Rule 12A-19.030, F.A.C., Communications Services Tax Direct Pay Permits.

Rulemaking Authority 202.17(3)(a), 202.22(6)(a), 202.26(3)(e), (h) FS. Law Implemented 202.11(1), (5), (8), (12), (13), 202.12(1)(b), 202.17(1),(4), 202.22(6)(a), 202.27(6) FS. History—New 1-31-02, Amended 4-17-03, 7-16-06, 1-17-13, 3-25-20.

12A-19.020 Tax Due at Time of Sale; Tax Returns and Regulations.

(1)(a)1. Except as provided in rule Chapter 12-24, F.A.C., and this rule, all taxes required to be collected in any calendar month by Chapter 202, F.S., are due to the Department on the first day of the month subsequent to the sale of communications services.

2. For recurring charges for communications services, tax is due at the moment that consideration is received for services to be rendered in the future.

3. To avoid penalty and interest for late filing, the payment and return must be received by the Department or be postmarked on or before the 20th day of the month subsequent to the sale of communications services.

(b) When quarterly, semiannual, or annual reporting is authorized by the Department pursuant to Section 202.27(2), F.S., the tax is due on the first day of the month following the authorized reporting period and becomes delinquent on the 21st day of that month.

(2) As compensation for the prescribed record keeping, and accounting for and timely remittance of taxes, persons collecting taxes imposed by and administered under Chapter 202, F.S., are allowed a collection allowance when the return is timely filed with the Department and the amount of tax due is remitted with the return, except as provided in Rule 12-24.009, F.A.C.

(a) The collection allowance rate depends upon the method used by a communications services tax dealer to assign service addresses to local taxing jurisdictions.

1. A dealer of communications services may deduct .75 percent of the amount of tax due as a collection allowance when the dealer:

- a. Employs the electronic database provided by the Department under Section 202.22(2), F.S.;
- b. Employs a database that has been certified by the Department under Section 202.22(3), F.S.; or
- c. Employs enhanced zip codes to assign each street address, address range, post office box, or post office box range to a specific local taxing jurisdiction under Section 202.22(1)(c), F.S.

2. When a dealer of communications services employs a method of assigning service addresses other than those provided in subparagraph 1., the deduction allowed to the dealer is .25 percent of the amount of the tax due to the Department.

(b) Except as provided herein, all communications services tax dealers must notify the Department of the method or methods the dealer will employ to determine local taxing jurisdictions in which service addresses are located. The notification to the Department must be made by indicating the method of Form DR-1, Florida Business Tax Application (incorporated by reference in

Rule 12A-1.097, F.A.C.) All subsequent changes must be reported using Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax) (incorporated by reference in Rule 12A-19.100, F.A.C.). If a communications services tax dealer that is required to notify the Department of the method to be used to determine local taxing jurisdictions fails to notify the Department that the dealer will use a method described in subparagraph (a)1., the dealer will be assigned an initial collection allowance of .25 percent. If a dealer is assigned a collection allowance of .25 percent due to failure to notify the Department of use of a method described in subparagraph (a)1., the dealer will be assigned a .75 percent collection allowance upon subsequently providing a completed Form DR-700020. The dealer will be entitled to a refund or credit of the difference between the .25 percent collection allowance initially assigned and the .75 percent collection allowance during any period the dealer was using an eligible method and claiming the lower allowance prior to notifying the Department. The following persons are not responsible for collecting and remitting local communications services taxes and are not required to file Form DR-700020:

1. Direct-to-home satellite providers;
2. Resellers of prepaid calling arrangements;
3. Direct pay permit applicants with no obligation to collect and remit local communications services taxes;
4. Pay telephone operators; and,
5. Persons who will make no sales of communications services except to purchasers who purchase for resale in compliance with the provisions of Rule 12A-19.060, F.A.C.

(c) A communications services tax dealer that assigns customer service addresses using both methods that are eligible for the .75 percent collection allowance and methods that are eligible for only the .25 percent collection allowance must indicate on Form DR-1 or Form DR-700020, as provided in paragraph (b), all of the methods that the dealer will employ. In order to claim the .75 percent collection allowance on collections for service addresses assigned pursuant to a method or methods eligible for that collection allowance rate, a dealer will be required to file separate returns for collections eligible for each of the two collection allowances.

(3)(a) Form DR-700016, Florida Communications Services Tax Return (incorporated by reference in Rule 12A-19.100, F.A.C.), accompanied by the applicable payment, is due on the first day of the month subsequent to the sale of communications services. A return is required to be filed with the Department even when no tax is due with the return.

(b) Form DR-700016, Florida Communications Services Tax Return, contains current tax rates for each local taxing jurisdiction. These rates are also contained on the Department's website at www.floridarevenue.com/taxes/rates. The Department's website and Form DR-700016 are revised annually to reflect changes to the tax rate of local jurisdictions. Versions of Form DR-700016, Florida Communications Services Tax Return, and the applicable reporting periods and service billing dates are provided in Rule 12A-19.100, F.A.C.

(4)(a) A communications services tax is due on purchases of communications services subject to the state communications services taxes imposed under Sections 202.12 and 203.01(1)(a)2., F.S., and the local communications services tax imposed under Section 202.19, F.S., when the communications services are purchased from a seller located in Florida or in another state, territory, the District of Columbia, or foreign country who is not a registered Florida dealer.

(b) Any person who purchases communications services at retail from a Florida dealer is liable for the state communications services tax imposed under Sections 202.12 and 203.01(1)(a)2., F.S., and the local communications services taxes imposed under Section 202.19, F.S. Proof of payment of the tax to a Florida dealer is sufficient to relieve the purchaser from liability for the tax. Any person engaged in the business of providing taxable communications services in Florida who is required to be a registered Florida dealer remains liable for the communications services taxes until paid to the Department.

(c) Any person who purchases taxable communications services within Florida, or outside Florida, without payment of the applicable communications services tax is required to remit use tax to the Department based on the cost of the communications services. Persons who are not registered with the Department are required to pay use tax with Form DR-700019, Communications Services Tax Return (incorporated by reference in Rule 12A-19.100, F.A.C.), on a semi-annual basis. To avoid penalty and interest for late filing, the payment and return for the period ending June 30 must be received by the Department or be postmarked on or before July 20th, and the return for the period ending December 31 must be received by the Department or be postmarked on or before January 20th.

(5) For purposes of this rule, when the 20th day falls on Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For purposes of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal

holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(6) Purchasers paying communications services use tax directly to the Department are not allowed to deduct a collection allowance as compensation for the prescribed record keeping, accounting for, and timely remittance of taxes imposed by and administered under Chapter 202, F.S.

(7) The failure of any dealer to secure a tax return for communications services tax does not relieve the dealer from the requirement to file a return or to remit tax due to the Department. The Department is not authorized to extend the time for any dealer under Chapter 202, F.S., to file any return or to pay any tax due.

(8) A return for communications services tax filed with the Department that does not include the required schedules as indicated on the return is considered an “incomplete return” and subject to penalty as provided in Section 202.28(1), F.S.

(9)(a) Persons who are required to make a return or to pay taxes imposed by and administered under chapter 202, F.S., and fail to do so will be subject to penalties, as provided in Section 202.28, F.S.

(b) Persons who fail to remit collected taxes with intent to unlawfully deprive or defraud the state or local government of its moneys or the use or benefit thereof are subject to penalties imposed under Section 202.33, F.S.

(10) Interest shall accrue on any delinquent tax at the rate established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily). Interest accrues on the amount of tax due from the date of delinquency until the date on which the tax is paid.

Rulemaking Authority 202.151, 202.26(3)(a), 202.27(1), 202.28(2)(b)3. FS. Law Implemented 202.12(1), 202.151 202.16, 202.19(1), 202.22(6), 202.27, 202.28(1), (2), 202.30(3), 202.33(2), 202.35(1) FS. History—New 1-31-02, Amended 4-17-03, 7-31-03, 10-1-03, 9-28-04, 6-28-05, 7-16-06, 3-25-20.

12A-19.030 Communications Services Tax Direct Pay Permits.

(1) Persons who purchase communications services may apply for a communications services tax direct pay permit from the Department to assume the obligation of self-accruing and remitting to the state the tax due on their purchases of communications services when:

(a) The majority of the communications services purchased for use by a person are for communications that originate outside Florida and terminate within Florida; or

(b) The taxable status of sales of communications services will be known only upon use.

(2) For purposes of this rule, the term “person” means a single legal entity and does not mean a group or combination of affiliated entities or entities controlled by one person or group of persons.

(3)(a) To request a Communications Services Tax Direct Pay Permit, a person must file form DR-700030, Application for Self-Accrual Authority/Direct Pay Permit Communications Services Tax (incorporated by reference in Rule 12A-19.100, F.A.C.), with the Department, in the manner provided on the form.

(b) Each permit holder must hold a valid dealer’s Communications Services Tax Certificate of Registration (form DR-700014) issued by the Department. Persons that are not registered with the Department for the communications services tax must file a Florida Business Tax Application (form DR-1) with the Department. If form DR-700030, Application for Self-Accrual Authority/Direct Pay Permit Communications Services Tax accompanies form DR-1, then form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax) (incorporated by reference in Rule 12A-19.100, F.A.C.), is only required to be filed if an applicant will be responsible for collecting and remitting local communications services taxes on sales of communications services.

(4)(a) The effective date of a Communications Services Tax Direct Pay Permit is the postmark date of the application or, when delivered by means other than the United States Postal Service, the date the application is received by the Department.

(b) The Department will specify on each communications services tax direct pay permit the specific taxes for which the dealer is authorized to self-accrue and remit tax directly to the Department. When a direct pay permit authorizes self-accrual of any local communications services taxes, each service address that a direct pay permit applies to will be identified.

(c)1. A communications services tax direct pay permit expires five (5) years from the effective date. The expiration date shall be the end of the month preceding five (5) years from the effective date, if the effective date is on or before the 15th of the month. The expiration date shall be the end of the month that is five (5) years from the effective date, if the effective date is after the 15th of the

month. The Department will provide a Renewal Notice and Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax (Form DR-700032, incorporated by reference in Rule 12A-19.100, F.A.C.) to a permit holder sixty (60) days prior to the expiration date of a permit. Holders of a communications services tax direct pay permit whose certificate will expire must complete Form DR-700032 prior to expiration of their current direct pay permit. Persons that fail to receive Form DR-700032 or who need more information regarding the notice may contact the Department at Account Management, Florida Department of Revenue, P.O. Box 6480, Tallahassee, Florida 32314-6480.

2. When the registration of a permit holder has been canceled, and the permit holder no longer holds a valid dealer's Communications Services Tax Certificate of Registration, the permit holder must surrender the permit to the Department for cancellation. To surrender a permit, the permit holder must forward the permit to Account Management, Florida Department of Revenue, P.O. Box 6480, Tallahassee, Florida 32314-6480.

3. Upon expiration of the purchasing customer's communications services tax direct pay permit, a dealer is required to collect and remit the applicable communications services tax from that customer.

(5) COMMUNICATIONS SERVICES TAX DIRECT PAY PERMIT FOR INTERSTATE COMMUNICATIONS SERVICES.

(a) Persons issued a direct pay permit under the provisions of this subsection will receive Form DR-700031, Communications Services Tax Direct Pay Permit. Permit holders must provide a copy of Form DR-700031 to the communications services dealer to purchase communications services identified on the permit tax-exempt at the time of purchase.

(b) Permit holders are required to pay each calendar year to the Department an amount not to exceed the following:

1. \$100,000 in communications services taxes, imposed under Sections 202.12 and 203.01(1)(a)2., F.S., on all charges for interstate communications services that originate outside Florida and terminate inside Florida that are billed to a single entity; or

2. \$100,000 in communications services taxes, imposed under Sections 202.12 and 203.01(1)(a)2., F.S., on all charges for interstate communications services that originate outside Florida and terminate inside Florida that are billed to a single entity and \$25,000 in local communications services tax, imposed under Section 202.19(1), F.S., on charges for interstate communications services that originate outside Florida and terminate inside Florida that are billed to each individual service address identified on a permit in any municipality or county imposing a local communications services tax.

(c) The filing of the returns for the taxes identified on a direct pay permit must be made on a monthly basis, and the tax may be remitted in one of the following manners:

1. The tax due may be prorated throughout the calendar year;

2. The tax due, based on a permit holder's purchases, may be paid to the Department as the applicable tax is accrued; or

3. The total amount of the tax due, not to exceed the amount of the partial exemption authorized under the permit, may be paid in full as a single payment with the first return of each calendar year. Subsequent returns must be filed indicating that no tax is due with the return.

(d) A return must be filed by a direct pay permit holder even if no tax is due.

(e) A permit holder must pay its tax obligation to the Department using electronic funds transfer, as required by Section 202.30(1), F.S., and rule Chapter 12-24, F.A.C., and must submit its return using electronic data interchange, as required by Section 202.30(2), F.S., and rule Chapter 12-24, F.A.C.

(f) In the calendar year of issuance, any amounts of communications services taxes paid by a permit holder to its provider(s) after the effective date of a direct pay permit will be included in the total amount of communications services tax due to the Department for that calendar year. When remitting the remaining amounts to the Department, the amount paid directly to communications services provider(s) after the effective date of a permit may be deducted from the total amount due to the Department. In the event that a permit holder has paid to its provider(s) an amount that exceeds the amount of tax allowed by the permit, the permit holder must obtain the applicable refund or credit from its provider(s).

(g) Communications services taxes and local communications services taxes are due and must be paid to the selling dealer or directly to the Department on all charges for intrastate communications services and charges for interstate communications services that originate inside Florida and terminate outside Florida.

(6) COMMUNICATIONS SERVICES TAX DIRECT PAY PERMIT FOR TAX DUE UPON DETERMINATION OF USE.

(a) Persons that are issued a direct pay permit under the provisions of this subsection will receive Form DR-700031, Communications Services Tax Direct Pay Permit. Permit holders must provide a copy of Form DR-700031 to the communications services dealer to purchase communications services identified on the permit tax-exempt at the time of purchase.

(b) Permit holders are required to file tax returns on a monthly basis and pay to the Department the amount of the state

communications services tax, imposed under Sections 202.12 and 203.01(1)(a)2., F.S., and the amount of local communications services taxes, imposed under Section 202.19, F.S., due upon the determination of the use of such communications services.

(7) In the event that an original communications services tax direct pay permit is lost or destroyed, a permit holder may request a replacement by contacting the Department at (850)488-6800. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). Written requests should be addressed to Account Management, Florida Department of Revenue, P.O. Box 6480, Tallahassee, Florida 32314-6480.

(8)(a) Persons that are registered with the Department for the communications services tax do not receive a collection allowance unless communications services taxes are actually collected and remitted to the Department. See paragraph (3)(b) concerning the requirement to file form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction.

(b) Communications Services Tax Annual Resale Certificates may only be used in the manner provided by Rule 12A-19.060, F.A.C., Sales for the Purpose of Resale.

(9) RECORDKEEPING REQUIREMENTS.

(a) Any holder of a communications services tax direct pay permit is required to keep and preserve all information and documentation necessary to substantiate that the holder was qualified to receive a communications services tax direct pay permit and that the holder has paid all tax due on its purchases of communications services until such time as the taxes imposed by and administered under Chapter 202, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(b) A dealer of communications services is not required to collect communications services taxes identified on the communications services tax direct pay permit for services sold to a permit holder. A dealer shall retain a copy of a permit in its records until such time as the taxes imposed by and administered under Chapter 202, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(c) Electronic storage of all required records through use of imaging, microfiche, or other electronic storage media will be sufficient compliance with the provisions of this subsection.

Rulemaking Authority 202.26(3)(e), (i), 202.27(7) FS. Law Implemented 202.12(3), 202.16(4), 202.19(7), 202.27(7)(b), 202.30, 202.34(3) FS. History—New 1-31-02, Amended 4-17-03, 4-5-07.

Cross-Reference: Rules 12A-19.010 and 12A-19.060, F.A.C.

12A-19.041 Sales of Communications Services to a Residential Household.

(1) This rule is intended to clarify the application of tax on sales of communications services to residential households and the documentation and recordkeeping requirements of dealers who make sales to residential households.

(2) APPLICATION OF TAX.

(a) Sales of communications services to a residential household are exempt from the state portion of the Florida communications services tax, imposed by Section 202.12(1)(a), F.S., and the additional gross receipts tax rate, imposed by Section 203.01(1)(b)3., F.S.

(b) Sales of communications services to a residential household remain subject to the Florida gross receipts tax rate, imposed by Section 203.01(1)(b)2., F.S., and the local communications services tax rates, imposed by Section 202.19, F.S.

(c) The partial exemption for sales to a residential household does not apply to:

1. Sales of any video service, as defined in Section 202.11(24), F.S.;
2. Sales of any direct-to-home satellite service, as defined in Section 202.11(4), F.S.; and,
3. Sales of mobile communications services, as defined in Section 202.11(7), F.S.

(3) TRANSIENT PUBLIC LODGING ESTABLISHMENTS. The partial exemption for sales to residential households does not apply to sales to any residence that constitutes all or part of a transient public lodging establishment, as defined by Section 509.013, F.S.

(a) The purchaser is required to notify the communications services dealer when the communications services are used in a transient public lodging establishment. If the purchaser fails to provide such notification, the Department will look to the purchaser, rather than the dealer, for any applicable tax, penalty, or interest due when the services were purchased for use in a transient public lodging establishment.

(b) Persons that are entitled to an exemption from sales tax on the purchase of electric power or energy, gas, or fuel for use in a residential household, as provided in Rules 12A-1.053 and 12A-1.059, F.A.C., are not entitled to the exemption from communications services tax when the service address constitutes all or part of a transient public lodging establishment.

(c) A “transient public lodging establishment,” as defined in Section 509.013, F.S., means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings that is:

1. Advertised or held out to the public as a place that is regularly rented to guests; or
2. Rented more than three times in a calendar year, with each separate rental period having a duration less than 1 calendar month or less than 30 days.

(d) Transient public lodging establishments are rented to guests whose occupancy is intended to be temporary. Examples of transient public lodging establishments include hotels, motels, bed and breakfast inns, transient apartments, and vacation rentals.

(4) DOCUMENTATION REQUIREMENTS. A communications services dealer, unless notified by the purchaser that the residential exemption does not apply, is not required to collect and remit tax on sales of communications services when:

(a) The service is sold at a rate based on a “residential schedule,” under the tariffs filed by a service provider with the Public Service Commission; or

(b) A dealer has on file a writing or document evidencing a representation that the communications services are being purchased for residential household use. The writing or document may be a customer application or a certificate that identifies the customer as purchasing the communications services for residential purposes. A “customer application” includes a record of information obtained electronically or orally from the customer in the ordinary course of business. A dealer must have acted in good faith in accepting the representation of a customer.

(5) RECORDKEEPING REQUIREMENTS.

(a) When a dealer has complied with the documentation requirements of this rule and the Department determines that tax, penalty, and interest are due, the Department will look to the customer for payment of the tax, penalty, and interest due. The Department will look to a dealer for payment of any applicable tax, penalty, and interest due when a dealer’s books and records demonstrate a failure to comply with the documentation requirements of this rule.

(b) Electronic storage of all required records through use of imaging, microfiche, or other electronic storage media will be sufficient compliance with the provisions of this subsection.

Rulemaking Authority 202.26(3)(c) FS. Law Implemented 202.125(1), 202.13(2), 202.16(4), 202.19(10), 202.34(3), 202.35(4) FS. History—New 1-31-02, Amended 2-7-11, 1-25-12, 1-17-13.

12A-19.042 Governmental Exemption from the Communications Services Tax.

(1)(a) The sale of communications services, as defined in Section 202.11(1), F.S., is subject to the Florida communications services tax and the local communications services tax, unless specifically exempt.

(b) This rule governs the documentation and recordkeeping requirements regarding the exemption for sales to the federal government, state government, and political subdivisions of the state or federal government from the communications services taxes.

(2) SALES TO THE FEDERAL GOVERNMENT. The sale of communications services to the Federal Government, its agencies or instrumentalities, or any entity that is exempt from state taxes under federal law is exempt from the Florida communications services tax and the local communications services tax.

(3) SALES TO THE STATE AND POLITICAL SUBDIVISIONS. The sale of communications services to a state or any county, municipality, or political subdivision of a state is exempt from the Florida communications services tax and the local communications services tax.

(4) DOCUMENTATION REQUIREMENTS.

(a) A dealer is not obligated to collect and remit the Florida communications services tax and the local communications services tax on such sales when either of the following two alternative documentation requirements has been met and the payments are made directly by the governmental entity.

1. A dealer has on file a writing or document evidencing a representation of the dealer’s customer that the communications services are being purchased by an entity described in subsection (2) or (3). The writing or document may be a customer application, a certificate, or a series of billing statements to the customer that identifies the customer as such an entity and that provides the customer a means to change its classification if the communications services are no longer purchased for use by the entity. A “customer application” includes a record of information obtained electronically or orally from the customer in the ordinary course of business at the time of establishing the account.

2. A dealer has on file a copy of the customer’s Florida Consumer’s Certificate of Exemption (form DR-14) identifying the customer as “federal,” “state,” “county,” or “municipality.”

(b) A dealer must have acted in good faith in accepting the representation of the customer.

(c) When a dealer accepts a payment made using an authorized Purchasing or Procurement Card (“P-Card”) that indicates on its face that it is a Florida state or local government purchasing card for official business only, a dealer should not charge any communications services taxes.

1. To substantiate the exempt nature of the sale in its books and records, a dealer is only required to either:

a. Obtain a copy of the face of the Purchasing or Procurement Card, or

b. Obtain the tax exempt number, account number, and cardholder name from the face of the card.

2. Payments made using a Purchasing or Procurement Card are direct payments by the authorizing governmental entity. A dealer is not required to obtain a copy of the governmental entity’s Consumer’s Certificate of Exemption.

3. A dealer is not obligated to determine what items the Purchasing or Procurement card may or may not be used to purchase. It is the cardholder’s responsibility to use the card only for allowable purchases.

(5) RECORDKEEPING REQUIREMENTS.

(a) When a dealer has complied with the documentation requirements of this rule and the Department determines that tax, penalty, and interest are due, the Department will look to the customer for payment of the tax, penalty, and interest due. The Department will look to a dealer for payment of any applicable tax, penalty, and interest due when a dealer’s books and records demonstrate a failure to comply with the documentation requirements of this rule.

(b) Electronic storage of all required records through use of imaging, microfiche, or other electronic storage media will be sufficient compliance with the provisions of this subsection.

Rulemaking Authority 202.26(3)(c) FS. Law Implemented 202.125(2), (3), 202.13(2), 202.16(4), 202.34(3) FS. History—New 1-31-02.

12A-19.043 Homes for the Aged and Religious and Educational Institutions Exemptions from the Communications Services Tax.

(1)(a) The sale of communications services, as defined in Section 202.11(1), F.S., is subject to the Florida communications services tax and the local communications services tax, unless specifically exempt.

(b) This rule provides guidelines regarding sales by religious institutions and the documentation and recordkeeping requirements regarding the exemption for sales to homes for the aged and to religious or educational institutions from the communications services taxes.

(2) SALES TO HOMES FOR THE AGED.

(a) The sale of communications services to a home for the aged, as defined by Section 202.125(4), F.S., is exempt from the Florida communications services tax and the local communications services tax when the home for the aged is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code, holds a valid Consumer’s Certificate of Exemption (form DR-14) issued by the Department for sales and use tax purposes, and meets one of the following provisions:

1. The home for the aged is licensed as a nursing home or an assisted living facility under Chapter 400, F.S.; or an assisted living facility under Chapter 429, F.S.; or

2. At least 75 percent of the occupants in the home for the aged are 62 years of age or older or totally and permanently disabled and the home for the aged qualifies for an ad valorem property tax exemption under Section 196.196, 196.197, or 196.1975, F.S.

(b) DOCUMENTATION REQUIREMENTS.

1. To be entitled to exemption as a home for the aged at the time of purchase, the purchaser must issue to the selling dealer a certificate signed by an authorized representative stating that the purchases are for a home for the aged, as defined by Section 202.125(4), F.S., that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code. Dealers are not required to obtain copies of Internal Revenue Service determination letters granting the home for the aged an exemption under s. 501(c)(3) of the Internal Revenue Code.

2. The following is a suggested format to be provided by a home for the aged to the selling dealer.

**EXEMPTION CERTIFICATE FOR PURCHASES OF
COMMUNICATIONS SERVICES BY
HOMES FOR THE AGED**

DATE: _____

TO: _____ (Selling Dealer’s Business Name)

_____ (Selling Dealer’s Address)

I, the undersigned, am a representative of the exempt home for the aged identified below. The purchases of communications services made on or after _____ from the business identified above are for use by the home for the aged identified below.

The charges for the purchases of communications services from the dealer identified above will be billed to and paid directly by the exempt home for the aged identified below. These purchases are exempt from the Florida communications services tax and the local communications services tax because the entity is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code, holds a valid Florida Consumer's Certificate of Exemption, and is a "home for the aged," as defined by Section 202.125(4), F.S.

Under penalties of perjury, I declare that I have read the foregoing and that the facts stated in it are true.

AUTHORIZED SIGNATURE ON BEHALF OF THE EXEMPT HOME FOR THE AGED

PRINTED NAME OF AUTHORIZED SIGNATORY AND TITLE

NAME OF THE EXEMPT HOME FOR THE AGED

ADDRESS OF EXEMPT HOME FOR THE AGED

(3) SALES TO OR BY TO RELIGIOUS INSTITUTIONS.

(a) The sale of communications services by a religious institution is exempt from the Florida communications services tax and the local communications services tax when the religious institution:

1. Is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code; and,

2. Has an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on.

(b) The sale of communications services to a religious institution, as defined by Section 202.125(4), F.S., is exempt from the Florida communications services tax and the local communications services tax when the religious institution is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and is an organization which is:

1. An organization owning and operating an established physical place for worship at which nonprofit religious services and activities are regularly conducted;

2. A nonprofit corporation the sole purpose of which is to provide free transportation services to religious institution members, their families, and other religious institution attendees;

3. A nonprofit state, district, or other governing or administrative office the function of which is to assist or regulate the customary activities of religious institutions;

4. A nonprofit corporation that owns and operates a Florida television station, at least 90 percent of the programming of which station consists of programs of a religious nature and the financial support for which, exclusive of receipts for broadcasting from other nonprofit organizations, is predominantly from contributions from the general public;

5. A nonprofit corporation the primary activity of which is making and distributing audio recordings of religious scriptures and teachings to blind or visually impaired persons at no charge; or

6. A nonprofit corporation the sole or primary function of which is to provide, upon invitation, nonprofit religious services, evangelistic services, religious education, administrative assistance, or missionary assistance for a religious institution or established physical place of worship at which nonprofit religious services and activities are regularly conducted.

(c) DOCUMENTATION REQUIREMENTS.

1. To be entitled to exemption as a religious institution at the time of purchase, the purchaser must issue to the selling dealer a certificate signed by an authorized representative stating that the purchases are for a religious institution, as defined by Section 202.125(4), F.S., that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code. Dealers are not required to obtain copies of Internal Revenue Service determination letters granting religious organizations exemption under s. 501(c)(3) of the Internal Revenue Code.

2. The following is a suggested format to be provided by a religious institution to the selling dealer.

EXEMPTION CERTIFICATE FOR PURCHASES OF

**COMMUNICATIONS SERVICES BY
RELIGIOUS INSTITUTION**

DATE: _____

TO: _____ (Selling Dealer's Business Name)

_____ (Selling Dealer's Address)

I, the undersigned, am a representative of the exempt religious institution identified below. The purchases of communications services made on or after _____ from the business identified above are for use by the exempt religious institution identified below.

The charges for the purchases of communications services from the dealer identified above will be billed to and paid directly by the exempt religious institution identified below. These purchases are exempt from the Florida communications services tax and the local communications services tax because the entity is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and is a "religious institution" as that term is defined by Section 202.125(4), F.S.

Under penalties of perjury, I declare that I have read the foregoing and that the facts stated in it are true.

AUTHORIZED SIGNATURE ON BEHALF OF THE EXEMPT INSTITUTION

PRINTED NAME OF AUTHORIZED SIGNATORY AND TITLE

NAME OF THE EXEMPT INSTITUTION

ADDRESS OF EXEMPT INSTITUTION

(4) EDUCATIONAL INSTITUTIONS.

(a) The sale of communications services to an educational institution, as defined by Section 202.125(4), F.S., is exempt from the Florida communications services tax and the local communications services tax.

(b) The term "educational institution" only refers to organizations that are exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code.

(c) "Educational institutions" include:

1. State-tax supported, parochial, religious institution, and nonprofit private schools, colleges, or universities that conduct regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Schools, the Florida Council of Independent Schools, or the Florida Association of Christian Colleges and Schools, Inc.;

2. Nonprofit private schools that conduct regular classes and courses of study accepted for continuing education credit by a board of the Division of Medical Quality Assurance of the Department of Health;

3. Nonprofit libraries;

4. Nonprofit art galleries;

5. Nonprofit performing arts centers that provide educational programs to school children, which programs involve performances or other educational activities at the performing arts center and serve a minimum of 50,000 school children a year; and,

6. Nonprofit museums that are open to the public.

(d) A state-tax supported school, college, or university that is exempt as a governmental organization described in Rule 12A-19.042, F.A.C., and as an educational institution as described in this rule may claim either exemption.

(e) DOCUMENTATION REQUIREMENTS. To be entitled to exemption as an educational institution at the time of purchase, the purchaser must issue to the selling dealer a certificate signed by an authorized representative stating that the purchases are for an educational institution, as defined by Section 202.125(4), F.S., that is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code. Dealers are not required to obtain copies of Internal Revenue Service determination letters granting educational institutions exemption under s. 501(c)(3) of the Internal Revenue Code.

(f) The following is a suggested format to be provided by an educational institution to the selling dealer.

**EXEMPTION CERTIFICATE FOR PURCHASES OF
COMMUNICATIONS SERVICES BY**

EDUCATIONAL INSTITUTIONS

DATE: _____

TO: _____ (Selling Dealer’s Business Name)

_____ (Selling Dealer’s Address)

I, the undersigned, am a representative of the exempt educational institution identified below. The purchases of communications services made on or after _____ from the business identified above are for use by the exempt educational institution identified below.

The charges for the purchases of communications services from the dealer identified above will be billed to and paid directly by the exempt educational institution identified below. These purchases are exempt from the Florida communications services tax and the local communications services tax because the entity is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code and is an “educational institution,” as defined by Section 202.125(4), F.S.

Under penalties of perjury, I declare that I have read the foregoing and that the facts stated in it are true.

AUTHORIZED SIGNATURE ON BEHALF OF THE EXEMPT INSTITUTION

PRINTED NAME OF AUTHORIZED SIGNATORY AND TITLE

NAME OF THE EXEMPT INSTITUTION

ADDRESS OF EXEMPT INSTITUTION

(5) RECORDKEEPING REQUIREMENTS.

(a) When a dealer has complied with the documentation requirements of this rule and the Department determines that tax, penalty, and interest are due, the Department will look to the customer for payment of the tax, penalty, and interest due. The Department will look to a dealer for payment of any applicable tax, penalty, and interest due when a dealer’s books and records demonstrate a failure to comply with the documentation requirements of this rule.

(b) Electronic storage of all required records through use of imaging, microfiche, or other electronic storage media will be sufficient compliance with the provisions of this subsection.

Rulemaking Authority 202.26(3)(c) FS. Law Implemented 92.525(2), 202.125(4), 202.13(2), 202.16(4), 202.26(2), 202.34(3), 213.37 FS. History– New 1-31-02, Amended 4-17-03, 1-1-04.

12A-19.050 Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections.

(1) Any municipality or county that adopts, repeals, or changes a local communications services tax rate or changes a permit fee election must notify the Department as provided in this rule.

(a) Notification of local communications services tax rate changes and changes in permit fee elections must be made on form DR-700021, Local Communications Services Tax Notification of Tax Rate Change (incorporated by reference in Rule 12A-19.100, F.A.C.), and a copy of the applicable resolution or ordinance must be submitted with the notification.

(b) Except as otherwise provided in subsection (4):

1. Local communications services tax rate changes are effective as to taxable communications services included on bills dated on or after the January 1 subsequent to adoption of the change;

2. The municipality or county adopting a change in local communication services tax rates or in permit fee election must notify the Department by the September 1 immediately preceding the January 1 effective date; and,

3. The Department must provide notice of any change in local communication services tax rates to all affected dealers of communications services at least 90 days before the January 1 effective date.

(c) In the event a local government fails to notify the Department of any rate change within the required time as set forth in this rule, the Department is not liable for any loss of or decrease in revenue that results from such error, omission, or untimely action on the part of the local government.

(2) Permit Fee Elections.

(a) If a municipality or charter county changes its election and exercises its authority to collect permit fees, the rate of the local

communications services tax imposed by the jurisdiction will automatically be reduced by the sum of .12 percent plus the percentage increase in the local communications services tax, if any.

(b) If a noncharter county changes its election and exercises its authority to collect permit fees, the rate of the local communications services tax imposed by the jurisdiction will automatically be reduced by the rate increase in the local communications services tax, if any.

(c) Any county or municipality that changes its election and exercises its authority to collect permit fees must provide written notification to all dealers of communications services in the jurisdiction by the September 1 immediately preceding the January 1 effective date of the change of election.

(d) If any local taxing jurisdiction that initially elected to collect permit fees subsequently elects to not collect permit fees, the rate of the local communications services tax imposed by the jurisdiction may be increased by ordinance or resolution by up to .24 percent.

(3) Emergency Local Rate Changes.

(a) Any jurisdiction may adjust its local communications services tax rate by emergency ordinance or resolution as provided in Section 202.20(2)(a)3., F.S. Emergency rate changes take effect for taxable services included on bills that are dated on or after the first day of the first month beginning at least 60 days after adoption of the rate change.

(b) A local taxing jurisdiction must notify the Department, using form DR-700021, Local Communications Services Tax Notification of Tax Rate Change (incorporated by reference in Rule 12A-19.100, F.A.C.), immediately upon adoption of an emergency rate change, but not less than 60 days prior to its effective date. The Department will provide written notice of the emergency rate adoption to affected dealers within 30 days after receipt of notification from the local taxing jurisdiction.

(c) A copy of the emergency ordinance or resolution adopting the rate change must be provided to the Department. The emergency ordinance or resolution must specify the new rate and effective date.

(4) In addition to the methods used by the Department to notify dealers of changes in the tax rate pursuant to Sections 202.20(2) and 202.21, F.S., the Department provides the tax rates for each local taxing jurisdiction by listing the rates on the Department's website (www.floridarevenue.com/taxes/rates) and on form DR-700016, Florida Communications Services Tax Return (incorporated by reference in Rule 12A-19.100, F.A.C.). The Department's website and form DR-700016 are revised when the tax rate in any local taxing jurisdiction changes.

Rulemaking Authority 202.28(1)(b)2. FS. Law Implemented 202.20(2)(a), 202.21, 337.401(3)(c), (j) FS. History—New 1-31-02, Amended 4-17-03, 5-9-13.

12A-19.060 Sales for the Purpose of Resale.

(1) A sale for the purpose of resale is excluded from the tax imposed by and administered under Chapter 202, F.S., only when the sale is made in strict compliance with the provisions of this rule.

(2) For purposes of this rule, the following terms are defined as:

(a) A "dealer" means a person registered with the Department as a provider of communications services in Florida.

(b) An "active registered dealer" means a person who is registered with the Department as a communications services tax dealer and who is required to file a communications services tax return at least once during each applicable reporting period, as provided in Section 202.17(6), F.S.

(c) A "purchaser" means the person paying for or obligated to pay for communications services.

(3) A "sale for the purpose of resale" occurs when a person purchases communications services from a dealer and then resells the communications services, uses the communications services as a component part of communications services that are offered for retail sale, or integrates the purchased communications services into communications services offered for retail sale.

(4) ANNUAL RESALE CERTIFICATES ISSUED BY THE DEPARTMENT.

(a) Each newly registered dealer will receive a Communications Services Tax Certificate of Registration (Form DR-700014) and a Communications Services Tax Annual Resale Certificate (Form DR-700015). For each calendar year, the Department will issue to each active registered dealer a Communications Services Tax Annual Resale Certificate that specifically identifies the valid period of the certificate.

(b) The business name and mailing address of the certificate holder, the certificate/business partner number, the registration effective date, and the expiration date of the certificate will be indicated on each Communications Services Tax Annual Resale Certificate.

(c) The effective date of a dealer's initial Communications Services Tax Annual Resale Certificate will be the postmark date of the application or, when delivered by means other than the United States Postal Service, the date the application is received by the Department.

(d) Dealers may obtain a copy of their Communications Services Tax Annual Resale Certificate through a secure link on the Department's website at www.floridarevenue.com, by visiting any local Department of Revenue Service Center to personally obtain a copy or by contacting the Department at (850)488-6800. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). Written requests should be addressed to Account Management, Florida Department of Revenue, P.O. Box 6480, Tallahassee, Florida 32314-6480.

(5) A dealer is not required to collect tax when a copy of the certificate is provided to the selling dealer in lieu of payment of the tax on any sale made on or after the registration effective date and on or prior to the certificate expiration date, as indicated on the certificate, and when the selling dealer receives a copy of the certificate in good faith.

(6) A dealer making a sale for resale is required to document the exempt sale by CHOOSING ONE of the following three methods:

(a) **COPIES OF ANNUAL RESALE CERTIFICATES OBTAINED BY THE SELLING DEALER.** A selling dealer who makes a sale for the purpose of resale must obtain a signed copy of the purchaser's current Communications Services Tax Annual Resale Certificate or a Transaction Resale Authorization Number or Vendor Resale Authorization Number issued by the Department.

1. A selling dealer may make sales for resale to a purchaser whose current Communications Services Tax Annual Resale Certificate is on file without seeking a new certificate for each subsequent transaction during that calendar year. A new Communications Services Tax Annual Resale Certificate must be obtained each calendar year. Except for sales made to purchasers who purchase on account from the dealer on a continual basis, a selling dealer may only make exempt sales for resale to purchasers during the calendar year for which the purchaser's Communications Services Tax Annual Resale Certificate appears valid on its face.

2. For sales made to purchasers who purchase on account from a dealer on a continual basis, the selling dealer may rely upon the Communications Services Tax Annual Resale Certificate beyond the expiration date of the certificate and is not required to obtain a new certificate each calendar year.

a. For purposes of this paragraph, the phrase "purchase on account from a dealer on a continual basis" means that the selling dealer has a continuing business relationship with a purchaser and makes recurring sales on account to that purchaser in the normal course of business.

b. For purposes of this paragraph, a sale "on account" refers to a sale where the dealer extends credit to the purchaser and records the debt as an account receivable, or where the dealer sells to a purchaser who has an established cash or cash on delivery (C.O.D.) account, similar to an "open credit account."

c. For purposes of this paragraph, purchases are made from a selling dealer on a "continual basis" if the selling dealer makes sales to the purchaser no less frequently than once in every twelve-month period in the normal course of business.

(b) **TRANSACTION RESALE AUTHORIZATION NUMBER ISSUED PRIOR TO OR AT THE POINT-OF-SALE – VALID FOR SINGLE TRANSACTION ONLY.** In lieu of obtaining a signed copy of the purchaser's Communications Services Tax Annual Resale Certificate for each tax-exempt sale made for the purposes of resale, the selling dealer may obtain a Transaction Resale Authorization Number or a Vendor Resale Authorization Number from the Department.

1. A "transaction resale authorization number" must be obtained by the selling dealer prior to or at the point-of-sale by using the Department's on-line Certificate Verification System at www.floridarevenue.com/taxes/certificates or by calling the Department's nationwide toll-free telephone verification system at 1(877)357-3725.

2. When using the Department's on-line Certificate Verification System, the dealer may key up to five (5) purchaser's communications services tax certificate/business partner numbers into the system. When using the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single purchaser's communications services tax certificate/business partner number. The system will either issue a 13-digit transaction resale authorization number or alert the selling dealer that the purchaser does not have a valid resale certificate. Selling dealers using the automated telephone verification system who do not have a touch-tone phone will be connected to a live operator Monday through Friday (excluding holidays) 8:00 a.m. to 5:00 p.m. (Eastern Time). Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. A transaction resale authorization number is not valid to exempt subsequent resale purchases made by the same purchaser. A

selling dealer must obtain a new transaction resale authorization number for each and every resale transaction.

4. The selling dealer must document the transaction resale authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer.

(c) **VENDOR RESALE AUTHORIZATION NUMBER FOR REGULAR CUSTOMERS WHO HAVE PREVIOUSLY SUBMITTED DOCUMENTATION TO THE SELLING DEALER – VALID FOR CALENDAR YEAR ISSUED.** In lieu of obtaining a Transaction Authorization Number or a signed copy of the purchaser's valid Communications Services Tax Annual Resale Certificate for each tax-exempt sale made for the purposes of resale, the selling dealer may obtain a Vendor Resale Authorization Number from the Department. This option is available to selling dealers throughout the calendar year without limitation.

1. The "Vendor Resale Authorization Number" is a customer-specific authorization number that will be valid for all sales for resale made to a particular customer during the calendar year. When obtaining a Vendor Resale Authorization Number, the selling dealer must obtain a signed copy of the purchaser's Communications Services Tax Annual Resale Certificate to document that the purchaser is authorized to make tax-exempt purchases for the purposes of resale. Once a Vendor Resale Authorization Number is obtained for that customer, the selling dealer is not required to obtain a Communications Services Tax Annual Resale Certificate from that customer each year.

2. To obtain vendor resale authorization numbers, the selling dealer must use the Department's on-line Certificate Verification System at www.floridarevenue.com/taxes/certificates. The system also allows the user to upload a batch file of up to 50,000 accounts for verification of a Communications Services Tax Annual Resale Certificate number and to, 24 hours later, retrieve the file containing the Vendor Authorization Numbers for sales made for the purposes of resale to each purchaser during the calendar year.

3. The selling dealer may make exempt sales for resale to a customer during the period in which the vendor resale authorization number for that customer is valid. Vendor resale authorization numbers are valid for the remainder of the calendar year during which they are issued. However, vendor resale authorization numbers issued by the Department in November or December shall be valid for the remainder of the current calendar year and for the next calendar year.

(7) BURDEN OF ESTABLISHING EXEMPT NATURE OF SALES FOR RESALE.

(a) Copies of Communications Services Tax Annual Resale Certificates that are obtained after the sale from purchasers who were active registered dealers at the time of the sale and are submitted to the Department during an audit or subsequent informal protest period of the audit will be considered sufficient compliance with this rule.

(b) A sale made to a person who was not an active registered dealer at the time of the sale is a retail sale, and the sale can never be considered a sale for resale. However, a selling dealer who accepts a signed copy of a Communications Services Tax Annual Resale Certificate that appears valid on its face will not be held liable for the tax on such transaction, if it is later determined that the purchaser was not an active registered dealer.

(8) PROVISIONS APPLICABLE TO PURCHASING DEALERS.

(a) A signed copy of a Communications Services Tax Annual Resale Certificate may only be provided by an active registered dealer who holds a valid Communications Services Tax Certificate of Registration issued by the Department.

(b) A dealer whose Communications Services Tax Certificate of Registration has been revoked by the Department or whose registration has been inactivated or canceled is prohibited from providing copies of its Communications Services Tax Annual Resale Certificate in lieu of paying the tax due on its purchases of communications services. A dealer who provides a copy of its Communications Services Tax Annual Resale Certificate for any purchase after its Communications Services Tax Certificate of Registration has been revoked, inactivated, or canceled will be held liable for the tax, penalty, and interest on all such purchases.

(c) In the event that a purchasing dealer provides a copy of its Communications Services Tax Annual Resale Certificate to a selling dealer and subsequently consumes the communications services by not reselling the communications services, the purchasing dealer must pay all applicable communications services taxes directly to the Department with its first return due subsequent to the consumption of the communications services.

(9) **REQUIRED RECORDS.** A dealer is required to document the nature of sales made for the purpose of resale and is required to maintain copies of Communications Services Tax Annual Resale Certificates, Vendor Resale Authorization Numbers, Transaction Authorization Numbers, and receipts, invoices, billing statements, or other tangible evidence of such sales until the tax imposed by and administered under Chapter 202, F.S., may no longer be determined and assessed under Section 95.091(3), F.S. Electronic storage by a selling dealer of a copy of a purchaser's Communications Services Tax Annual Resale Certificate and other

required documentation through use of imaging, microfiche, or other electronic storage media will be sufficient compliance with the provisions of this subsection.

Rulemaking Authority 202.16(2), 202.26(3)(c), (d) FS. Law Implemented 202.11(3), (10), (11), 202.13(2), 202.16(2), (4), 202.17(6), 202.34(3), (4)(c) FS. History—New 1-31-02, Amended 7-16-06, 6-4-08, 2-17-15.

12A-19.070 Assignment of Service Addresses to Local Taxing Jurisdictions; Liability for Errors; Avoidance of Liability Through Use of Specified Methods; Reduction in Collection Allowance for Failure to Use Specified Methods.

(1)(a) Dealers of communications services that are required to collect local communications services taxes must assign each customer service address to a specific local taxing jurisdiction for purposes of determining the appropriate local communications services tax rate to be applied to sales made to that address. Local communications services taxes must be collected and remitted for each service address in accordance with the service address assignments in the effective communications services tax Address/Jurisdiction Database, which is the official electronic database maintained by the Department that is posted 90 days prior to its adoption and becomes effective every January 1 and July 1, as discussed in Rule 12A-19.071, F.A.C.

(b)1. In determining the liability for any additional local communications services taxes, interest, and penalties of a dealer who does not use a method as described in paragraph (2)(a) and has failed to assign one or more service addresses to the correct local taxing jurisdiction, the Department will take into account all underpayments and overpayments of the local tax.

2. The dealer will be held liable for the net aggregate underpayment of tax and associated interest and penalties for incorrectly assigning one or more service addresses when:

a. The dealer does not use or employ one or more of the methodologies described in paragraph (2)(a) for assigning service addresses to local taxing jurisdictions;

b. The Department determines that there are misallocations of the local communications services taxes collected by the dealer between local taxing jurisdictions during the tax period(s) examined; and,

c. The dealer's assignment of service addresses to local taxing jurisdictions results in a combined net aggregate underpayment of local communications services tax during the tax period(s) examined.

3. In addition, a specific penalty of 10 percent of any tax collected but reported to an incorrect jurisdiction as a result of an incorrect address assignment, not to exceed \$10,000 per return, will be imposed on any dealer that does not use a database described in paragraph (2)(a).

(c) When a dealer fails to respond to a contact by the Department to the dealer's designated managerial representative regarding the completeness or accuracy of the dealer's return, or when a dealer's records are determined to be inadequate for purposes of determining whether the dealer properly allocated tax to or between local governments, the Department may use the best information available to determine the proper allocation or reallocation. In such circumstances, the Department shall seek the agreement of the affected local governments.

(2)(a) A dealer will not be liable for any additional local communications services taxes, interest, or penalty due solely because of an error in assigning a service address to a local taxing jurisdiction if the dealer exercised due diligence in employing one or more of the following methodologies in assigning that service address:

1. The Address/Jurisdiction Database;

2. A database that has been certified by the Department, as provided in Rule 12A-19.072, F.A.C.;

3. An enhanced zip code method, as discussed in Rule 12A-19.073, F.A.C.; or

4. A database that, upon audit by the Department, is determined to have met the accuracy rate criterion required for certification under Rule 12A-19.072, F.A.C.

(b) A dealer must timely notify the Department of the method or methods to be used in assigning service addresses. Upon initial registration with the Department for communications services tax purposes, dealers must provide that information when completing Form DR-1, Florida Business Tax Application (incorporated by reference in Rule 12A-1.097, F.A.C.). If a dealer changes the method or methods to be used, the dealer must notify the Department of the change in method or methods and of the effective date of the change on Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax) (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) Due Diligence. In order to avoid liability for any additional local communications services tax, penalty, and interest resulting from errors in the assignment of customer service addresses to local taxing jurisdictions under paragraph (a), a dealer must exercise due diligence in employing one or more of the described methodologies. The dealer must exercise the care and attention that is

expected from and ordinarily exercised by a reasonable and prudent person, under the circumstances, when ascertaining the correct local taxing jurisdiction to which the purchaser's service address should be assigned.

1. A dealer is exercising due diligence if that dealer expends reasonable resources to accurately and reliably implement one or more of the methods described in paragraph (a) and maintains adequate internal controls in the assignment of service addresses.

a. Internal controls in the assignment of service addresses are adequate if the dealer has in place and consistently follows procedures to obtain and incorporate accurate updates to its database at least once every six months and corrects errors in assignments of service addresses within 120 days from discovering or being notified of such errors by any person. A dealer's internal controls must ensure that procedures are in place to prevent the recurrence of errors that the dealer was previously notified of and has previously corrected. A dealer may choose to update its database more frequently than once every six months, as long as the dealer has in place and consistently follows procedures to obtain and incorporate accurate updates. The file containing approved pending address additions and the file containing approved pending address deletions described in paragraph (1)(b) of Rule 12A-19.071, F.A.C., that are maintained by the Department and available to dealers and local government users may be used by the dealer to update the dealer's database more frequently than the minimum of at least once every six months. However, the availability of the pending files on the Department's website does not constitute notice to a dealer of errors in the dealer's assignments of service addresses contained in the pending files.

b. Internal controls in the assignment of service addresses are not adequate if the procedures in place to prevent the recurrence of previously corrected errors are not used to prevent the recurrence of incorrect assignments. Once notified by any person of an error, the dealer must ensure that the corrected information is preserved in its database. In the event that an error recurs, the dealer will be considered to have exercised due diligence as required for the protection described in paragraph (a) only if the recurrence occurs even though the dealer did in fact exercise the care and attention that is expected from, and ordinarily exercised by, a reasonable and prudent person under the circumstances, with regard to the recurrence of the error.

2. A communications services dealer must maintain records to establish that the dealer has exercised due diligence for the period of time during which the Department is authorized to assess taxes on sales of communications services by that dealer. Examples of such records include instructions or procedures provided to employees, contracts and correspondence with third-party vendors or service providers concerning the acquisition or maintenance of data, documentation establishing that the data was consistently updated at least once every six months, records concerning customer or local taxing jurisdiction objections to the assignment of service addresses and responses to those objections, records of changes made to the assignment of service addresses and when the changes were made, and any other records that pertain to the acquisition, maintenance, and revision of the data upon which service address assignments are based. For purposes of documenting that the dealer corrected errors within 120 days of notice or discovery, dealers should maintain documentation that establishes that the amount of time between the initial notification or discovery of the error and correction of the error did not exceed 120 days. Keeping records of each step within the process or procedures used to correct the error is not necessary; however, to establish due diligence, the dealer must be able to demonstrate that the overall time required to correct errors did not exceed 120 days. A dealer will not be entitled to the protection described in paragraph (a) during any period that the dealer does not have records establishing that the dealer exercised due diligence for that period.

3. If a communications services dealer uses a certified database provided by a third-party vendor, the communications services dealer must exercise due diligence in its own conduct in using the database. A dealer using a certified database provided by a third-party vendor is exercising due diligence if that dealer expends reasonable resources to accurately and reliably implement the third-party vendor's certified database and maintains adequate internal controls in the assignment of service addresses. As part of its due diligence, the dealer must comply with the vendor's instructions or directions in the dealer's use of the certified database. Further, the dealer has a duty to take reasonable steps to ascertain that the vendor maintains the database so as to ensure continuing qualification for certification. For example, if a vendor failed to provide an update to the database when scheduled to do so, a reasonable and prudent dealer relying on that vendor's database would contact the vendor and make inquiry. A dealer that uses a third-party vendor's certified database must ensure that when the dealer discovers or is notified of errors in assignments of service addresses, the errors are corrected within 120 days from discovering or being notified of such errors and that procedures are in place to ensure that the error is not repeated when a subsequent update is obtained from the vendor. Nothing in this subparagraph requires a dealer using a certified database to update its database more than two (2) times a year, so long as each update incorporates all changes received from the vendor since the prior update.

(d) If a communications services dealer uses multiple databases or methodologies, such dealer is protected from liability for any

additional local communications services tax, interest, and penalty only as to service addresses assigned as specified in paragraph (a) of this subsection. Such a dealer is liable as provided in subsection (1) for any additional local communications services taxes, interest, and penalties in regard to erroneous jurisdictional assignments for any service address not assigned by a methodology described in paragraph (a). A dealer that uses multiple databases must maintain documents demonstrating that a service address has been assigned employing a methodology described in paragraph (a) in order to be held harmless for any additional local communications services taxes resulting from erroneous assignment of that service address.

(e)1. Employing one or more of the methods described in paragraph (a) protects a dealer from liability for any additional local communications services taxes and related interest and penalties that would otherwise have been due to a local taxing jurisdiction. All requests by a purchaser for a refund or credit must comply with the provisions of Section 202.23, F.S., which controls a purchaser's entitlement to a refund or credit. A dealer's employment of one or more of the methods described in paragraph (a) does not deprive a purchaser of the right to a refund or credit of overpayment of local communications services taxes resulting from an erroneous assignment of that customer's service address to a local taxing jurisdiction with a higher rate than that in effect in the correct local taxing jurisdiction. If a purchaser complies with the procedural requirements of Section 202.23, F.S., and establishes that the dealer has incorrectly assigned the purchaser's service address and that an overpayment of local communications services tax has resulted, the dealer must refund or credit the amount of the overpayment to the purchaser. Upon making such refund or credit, the dealer would be entitled to an equal refund or credit from the Department upon proper reporting to the Department of the amount and jurisdictions involved. Dealers are not entitled to retain or take credits for taxes collected from any customers assigned to an incorrect local taxing jurisdiction in excess of the taxes due to the correct local taxing jurisdiction unless a refund or credit has been provided to the customer.

2. For purposes of this paragraph, a purchaser that requests a refund or credit from the provider in accordance with the provisions of Section 202.23, F.S., and that establishes that a dealer has assigned the purchaser's service address to a different local taxing jurisdiction from the one to which that address was assigned in the effective Address/Jurisdiction Database as of the date of the sale has established a presumption that the dealer's assignment was erroneous, because the effective Address/Jurisdiction Database is conclusive for purposes of the communications services taxes. If a dealer believes that the assignment of the purchaser's address in the Department's database is incorrect, the dealer should refer the claim for a refund or credit to the Department for a determination in accordance with the procedures in Section 202.23, F.S. A dealer who assigned a purchaser's service address in accordance with the effective Address/Jurisdiction Database at the time of the sale on which the purchaser asserts that tax was overpaid should refer the purchaser to the Department in order for the purchaser to object to the Address/Jurisdiction Database as a substantially affected person. The dealer is not required to make a refund or credit to the purchaser unless the Department has subsequently revised the assignment of that address to correct an error, such revision was to the effective Address/Jurisdiction Database that became effective prior to the date of the sale involved in the claim as provided in paragraph (3)(g) of Rule 12A-19.071, F.A.C., and the purchaser has requested a refund or credit in the manner required by Section 202.23, F.S. The provisions of this rule are subordinate to Section 202.23, F.S., and are intended to provide additional information regarding the effect of incorrect service address assignments by dealers who are employing a method identified in paragraph (2)(a).

(3) Collection Allowance.

(a) Any communications services dealer that employs one or more of the methodologies described in subparagraph (2)(a)1., (2)(a)2. or (2)(a)3. for assigning service addresses to local taxing jurisdictions is entitled to a collection allowance of .75 percent on taxes collected on service addresses assigned using the described methodologies and will not be denied the collection allowance solely because the dealer assigned one or more addresses to an incorrect local taxing jurisdiction. Any communications services dealer that employs any methodology that is not described in subparagraph (2)(a)1., (2)(a)2. or (2)(a)3. for assigning service addresses to local taxing jurisdictions is entitled to a collection allowance of .25 percent on taxes collected on service addresses assigned using such other methodology. A communications services dealer who is not liable for an assessment of additional local communications services taxes, interest, and penalties by reason of employing a database that is found upon audit to meet the accuracy criteria for certification, as described in subparagraph (2)(a)4., is entitled to a collection allowance of .25 percent until such time as an application for certification of the database is made and approved.

(b) A communications services dealer must maintain records to demonstrate that a .75 percent collection allowance was claimed only in regard to taxes that were collected for service addresses that were assigned employing one or more of the methodologies that qualify for that allowance. If a communications services dealer's records do not clearly establish that the assignment of the service addresses was made employing one or more of the methodologies described in subparagraph (2)(a)1., (2)(a)2. or (2)(a)3., the dealer

shall be entitled to only a .25 percent collection allowance on sales made to such service addresses.

(c) A communications services dealer must also timely file its return, remit all tax reported, and meet all the other requirements of Section 202.28, F.S., in order to be entitled to any collection allowance. This rule deals only with determining the amount of collection allowance available to a dealer who otherwise qualifies to receive the allowance. It does not create any separate entitlement to an allowance other than that set forth in Section 202.28, F.S.

Rulemaking Authority 202.26(3)(b), (f), (g), 202.28(1) FS. Law Implemented 202.22(1), (4), (5), (6), (8), 202.23, 202.28, 202.34(1)(a), 202.35(3) FS. History—New 11-14-05, Amended 12-20-07, 1-17-13, 3-25-20.

12A-19.071 Department of Revenue Electronic Database.

(1)(a) The Department maintains an electronic database that assigns service addresses to local taxing jurisdictions in a format that satisfies the requirements of Section 202.22(2)(a), F.S. The electronic database, referred to as Florida's Address/Jurisdiction Database, is maintained on the Department's website at <https://floridarevenue.com/taxes/pointmatch>. An updated Address/Jurisdiction Database is posted to the Department's website 90 days prior to adoption of the Address/Jurisdiction Database. The updated Address/Jurisdiction Database is adopted and becomes effective every January 1 or July 1. References to the effective Address/Jurisdiction Database refer to the official database that is available on the website and conclusive for purposes of communications services tax, which was adopted the previous January 1 or July 1. The effective Address/Jurisdiction Database does not include the information contained in the pending files described in paragraph (b).

(b) When a change to the Address/Jurisdiction Database has been approved, the approved pending address additions and approved pending address deletions are stored in separate files until they are included in the next scheduled update of the database. These pending files include corrections of any errors discovered since the last preceding update, as well as changes in addresses or jurisdictional boundaries, that are based on information provided by local taxing jurisdictions and have been approved by the Department. These pending files contain the most recent local taxing jurisdictional assignment information. The individual address lookup feature searches the current database and the pending files and may reflect information that has not yet been incorporated into the database available for downloading and use by local taxing jurisdictions and insurers. Dealers may use the pending files to update their service address assignments between the January 1 and July 1 effective dates of the Address/Jurisdiction Database even though such use of the pending files is not required to satisfy due diligence requirements. In such cases, the individual address lookup page carries a statement notifying the viewer that it reflects a pending change to the database.

(c) Local taxing jurisdictions and communications services providers are provided with access codes to permit them to register as users of the database. Registered local taxing jurisdictions and communications services dealers have the capability of downloading databases of addresses assigned to each local taxing jurisdiction. A file of addresses in the format adopted by the Federation of Tax Administrators and the Multistate Tax Commission in accordance with the federal Mobile Telecommunications Sourcing Act is available.

(d) Upon request, the Department will allow other persons, such as third-party vendors of databases or billing services, to download the Address/Jurisdiction Database.

(e) The Department's website also has a single address lookup feature that permits any person to enter an address and ascertain to which local jurisdiction it is assigned. Use of the single address lookup feature does not require an access code or registration. The individual address lookup feature searches the pending files, as well as the effective database, and may therefore reflect information that has not yet been incorporated into the effective database available for downloading and use by local taxing jurisdictions and communications services dealers. In such cases, the individual address lookup page carries a statement notifying the viewer that it reflects a pending change to the database.

(f) The availability and effective date of the updated Address/Jurisdiction Database are announced in the Florida Administrative Register. Updates incorporate corrections of any errors discovered since the last preceding update, as well as changes in addresses or jurisdictional boundaries based on information provided by local taxing jurisdictions. Each update of the Address/Jurisdiction Database is posted on the Department's website at least 90 days prior to adoption and is also available to dealers of communications services, vendors of databases, and other persons authorized to download the database in magnetic or electronic media for a fee not to exceed the cost of furnishing the updated version in such media. Requests for electronic or magnetic media copies should be addressed to: Florida Department of Revenue, Communications Services Tax, Local Government Unit, Post Office Box 5885, Tallahassee, Florida 32314-5885.

(g) To fulfill its statutory responsibility to maintain the database, when the Department notices apparent errors, such as an

address that is assigned to multiple jurisdictions, the Department will initiate an objection to the database in accordance with the provisions of subsection (3) and will process the objection in the same manner in which other objections are processed.

(2)(a) Local taxing jurisdictions have a continuing obligation to provide the Department with information to update the Address/Jurisdiction Database, such as changes in service addresses or address ranges, annexations, incorporations, reorganizations, and any other changes to jurisdictional boundaries. Local taxing jurisdictions must inform the Department of the identity of the jurisdictions' officers or employees who are authorized to act as contact persons with the Department on database matters. Local taxing jurisdictions are limited to two authorized contact persons; however, local taxing jurisdictions may provide updated contact person information as frequently as necessary to ensure that the appropriate contact person can be reached by the Department to administer database matters. The contact list of authorized local government contact persons for all local taxing jurisdictions is located on the Department's website and is available to those persons who have local government access.

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically following the online User's Guide for the Address/Jurisdiction Database, hereby incorporated by reference, effective 07/19 (<http://www.flrules.org/Gateway/reference.asp?No=Ref-10802>). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for the Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <https://floridarevenue.com/taxes/pointmatch>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) The local taxing jurisdiction must specify the effective date of any information to be incorporated in the Address/Jurisdiction Database. The effective date must be the next January 1 or July 1 after the date of submission of the information to the Department. Changes must be submitted no later than the date that is 120 days prior to the January 1 or July 1 on which changes are to be effective. The Department will review the information provided in the requests for change and store the approved changes in the approved pending files. Local governments, including special fire districts, should not submit changes during the periods September 4 to October 3 and March 4 to April 2. The Department completes its review of pending submissions for the next database update during these periods and is unable to process new submissions. Submissions of information initiated during these time periods will be denied, and a new submission will be necessary.

(d)1. Any requested changes or additions to the Address/Jurisdiction Database must be supported by competent evidence. Competent evidence to support a change to the Address/Jurisdiction Database is documentation establishing that the service addresses affected by the requested change or addition are located in the local taxing jurisdiction indicated on the request. Examples of competent evidence include annexation ordinances, articles of incorporation of a new municipality, the plat filed for a newly approved subdivision, or the enhanced 911 Master Street Address Guide (MSAG) database information relating to local law enforcement responders issued by the local jurisdiction coordinator's office. Competent evidence must clearly designate the service addresses or address ranges that are affected.

2. If a requested change is to move an address from one local taxing jurisdiction to another, competent evidence includes the consent of the local taxing jurisdiction that did not request the change. To facilitate processing of the change, the local taxing jurisdiction requesting the change should attempt to obtain written consent to the change from an authorized contact person of the non-requesting jurisdiction. Form DR-700022 contains an authorization statement that will serve as the written consent of the non-requesting local taxing jurisdiction when signed by that jurisdiction's authorized contact person. The Department will consider the receipt of a Form DR-700022 containing the signatures of the authorized contact persons of both the initiating and affected jurisdictions to be sufficient competent evidence. In such instances, the Department will make the change based upon the representations on the form. A local taxing jurisdiction that objects to the change should use Form DR-700022 to change the address information and, unless the affected local taxing jurisdiction signs the form, the Department will treat the request as one that must be resolved by the local taxing jurisdictions involved as provided in this paragraph. Identification of the case number associated with the address changes is insufficient by itself to demonstrate competent evidence establishing that the service addresses are located in the local taxing jurisdiction indicated on the request.

3. If the requesting jurisdiction has not obtained the written consent of the non-requesting jurisdiction, the Department will contact the non-requesting jurisdiction before making the change. Based upon the response of the non-requesting jurisdiction, the Department will take the following action in regard to the requested change:

a. If the non-requesting jurisdiction consents in writing, the Department will accept and process the change.
b. If the non-requesting jurisdiction objects in writing, the Department will treat the requested change as one that must be resolved by the local taxing jurisdictions involved as provided in subsection (3).

c. If the non-requesting jurisdiction fails to either consent or object in writing within 20 days after the date on which the Department notified that jurisdiction of the requested change, the Department will accept and process the change. This will not preclude the non-requesting jurisdiction from subsequently submitting requests to change the new address assignments after they have been processed.

4. If a requested change affects only the requesting local taxing jurisdiction and does not affect another local taxing jurisdiction, the Department will consider receipt of an affidavit signed by the authorized contact person for that local taxing jurisdiction that identifies the addresses or address ranges and states that the change affects only the requesting local taxing jurisdiction to be sufficient competent evidence. The use of an affidavit is not required but, at the option of the requesting local taxing jurisdiction, may be used in lieu of providing other documentation such as subdivision plats. In such instances, the Department will make the change based upon the representations on the form and the affidavit. A local taxing jurisdiction that objects to the change should use Form DR-700022 to change the address information and, unless the affected local taxing jurisdiction signs the form, the Department will treat the request as one that must be resolved by the local taxing jurisdictions involved as provided in subsection (3).

(e) Examples.

1. A local taxing jurisdiction approves the plat and grants the permits necessary for development of a new subdivision on February 1, 2005. The plat indicates street names but no address numbers have yet been assigned. In order for the addresses to be added to the electronic database effective the following July 1, the local taxing jurisdiction must file Form DR-700022 with a copy of the approved subdivision plat or an affidavit indicating that the change affects only the requesting local taxing jurisdiction and submit on-line address change information by March 3, 2005. If that deadline is not met, the earliest date on which the new service addresses can be added to the database is January 1, 2006. In order to meet the deadline and be certain that the actual address numbers are included, the contact person for the local taxing jurisdiction may request the addition of a range of numbers that is certain to include the actual numbers. Because the development of the subdivision affects only the requesting jurisdiction, no consent from any other jurisdiction is required.

2. A municipality annexes an area with 1500 service addresses that was formerly in an unincorporated area of the county. The annexation is effective July 1, 2004. The municipality's database contact person timely enters address change requests for 1525 addresses on-line and files a Form DR-700022 on March 2, 2004. Included with the form are a copy of the annexation ordinance and a map with the annexed area outlined with street address ranges included in the annexed area noted. The county database contact person has not signed the Form DR-700022 or otherwise given written consent to the changes. On March 5, 2004, the Department notifies the county of the requested changes and provides copies of the municipality's Form DR-700022, annexation ordinance, and map. The county does not respond with written consent or a written objection. On March 26, 2004, the Department processes the changes, and they are included in an update posted on April 2, 2004, to take effect July 1, 2004. The county's database contact person notifies the Department on July 15, 2004, that the county believes the database now incorrectly assigns 25 service addresses to the municipality. The county should submit Form DR-700022 to move the addresses from the municipality to the county. The Department will handle this as a change to the database.

3. A municipality annexes an area with 1500 service addresses that was formerly in an unincorporated area of the county. The annexation is effective July 1, 2004. The municipality's contact person timely enters address change requests for the 1500 addresses on-line and writes a letter to the county's contact person requesting that consent be indicated by signing a Form DR-700022 that has been prepared by the municipality and enclosed with the letter. Also enclosed with the letter is a copy of the annexation ordinance and a street map on which the annexed area is outlined. The county contact person signs the Form DR-700022. The municipality submits the form to the Department on February 15, 2004. The Department will approve the changes and include them in the July 1, 2004 update to the Address/Jurisdiction Database.

(3)(a) Any substantially affected party may object to information contained in the Address/Jurisdiction Database by submitting Form DR-700025, Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment (incorporated by reference in Rule 12A-19.100, F.A.C.), along with competent evidence to support the party's objection. Only objections to the effective Address/Jurisdiction Database can be considered; those objections that are not objections to the effective Address/Jurisdiction Database will be denied. Before submitting an objection, a person should check the effective Address/Jurisdiction Database to determine whether the contemplated objection is necessary. Examples of

substantially affected parties include purchasers of communications services who pay local communications services taxes, dealers who are required to collect local communications services taxes, the Department of Revenue, and local taxing jurisdictions. However, local taxing jurisdictions should use Form DR-700022 to create addresses in the Address/Jurisdiction Database or to request address assignment changes. Regardless of which form is used to request changes to the Address/Jurisdiction Database, the consent of an affected jurisdiction will be required.

(b) Multiple address submissions affecting multiple jurisdictions should be segregated, based on the specific combinations of the affected jurisdictions, in a manner that segregates the changes from City A to City B from the changes from City B to City A.

(c) In the event that a dealer that is required to collect local communications services tax elects to formally object to information contained in the Address/Jurisdiction Database, the dealer must file Form DR-700025. If the dealer's objection is to the assignment of multiple addresses or address ranges, the dealer should electronically submit the addresses in the format used to apply for certification of databases by following the on-line Instructions for Preparing and Submitting Customer Address Files for Certification Testing, as provided in paragraph (2)(a) of Rule 12A-19.072, F.A.C. In the event that the dealer is unable to submit its objection on-line, the dealer should contact the Department to request authorization to submit changes through alternative electronic media. This rule is not intended to interfere with any procedures implemented by dealers to inform local taxing jurisdictions of errors in the Address/Jurisdiction Database.

(d) Examples of competent evidence that support an inquiry into a substantially affected party's objection include a voter registration card indicating the voter residing at a service address is entitled to vote in municipal elections or only in county elections, the enhanced 911 MSAG database, or a map that includes the boundaries of a local taxing jurisdiction and clearly places a service address inside or outside those boundaries. For example, if a map shows that a street is entirely within the boundaries of a municipality, that map is competent evidence that a service address on that street should be assigned to that municipality in the database. The Department will notify the substantially affected party of any deficiencies in the objection or competent evidence.

(e) When the Department believes that addresses or address ranges have been assigned to an incorrect local taxing jurisdiction, the Department will initiate the change by using Form DR-700025. The Department will use any information at its disposal, including enhanced 911 Master Street Address Guide database address information and information supplied by any dealer, as a basis for initiating an objection; however, in no event, will the Department change any address assignment without providing notice to the affected jurisdictions in the manner provided in paragraph (3)(f). If the change is approved, it would be included in the pending files with other approved changes for inclusion in the next update of the database.

(f) Upon receipt of an objection on a completed Form DR-700025, including competent evidence to support the objection, the Department will forward copies of the form, along with the associated documentation, to the database contact person in each affected taxing jurisdiction. The Department will provide to the affected local taxing jurisdictions Form DR-700026, Local Government Authorization for Address Changes Described on Form DR-700025 (incorporated by reference in Rule 12A-19.100, F.A.C.), to use to agree, disagree, or partially agree with the address jurisdiction changes proposed by the attached completed Form DR-700025. The Department will provide to the affected local taxing jurisdiction Form DR-700027, Local Government Authorization for Omission of Address or Range or Incorrect Address Identification (incorporated by reference in Rule 12A-19.100, F.A.C.), to use to agree or disagree with the inclusion of a service address or address range or with changing non-jurisdictional information about a service address or address range proposed by the attached completed Form DR-700025. In case the forms become separated, the Department will include on the bottom portion of each form the same tracking number and date to identify which forms belong together. The Department will, when practicable, provide the information electronically for review by the local taxing jurisdictions. These forms will not be sent to the local taxing jurisdictions between February 1 and April 2 nor between August 4 and October 3 due to the inability of local taxing jurisdictions to make on-line changes during the updating and posting of the next effective Address/Jurisdiction Database. The local taxing jurisdictions should review the specific address(es) at issue as well as the address range(s) that will be impacted by the change to ensure that each local taxing jurisdiction retains all of the addresses that it believes are within its jurisdictional boundaries. The Department will instruct each local taxing jurisdiction to indicate in writing its determination in regard to the objection by completing the provided authorization form, either Form DR-700026 or Form DR-700027, and filing the form with the Department. If the affected local taxing jurisdictions both indicate agreement with the objection, the Department will revise the electronic database accordingly. If a local taxing jurisdiction fails to respond within a reasonable time, which shall be no less than 30 days, such jurisdiction shall be deemed to have indicated agreement with the objection. If either local taxing jurisdiction notifies the Department in writing that it does not agree with the objection, the Department will immediately assign the address with a special designation that indicates that the jurisdictional assignment of the

address is in dispute. The service address will be reassigned to a local taxing jurisdiction when one of the following events occurs:

1. The Department receives written notification from the local taxing jurisdiction that did not agree with the change requested in the objection that such local taxing jurisdiction has subsequently determined that the change should be made;
2. The Department receives written notification from the party that filed the Form DR-700025 that the objection was erroneous and the assignment in the database was correct; or
3. The Department is provided with a copy of a final order, judgment, or other binding written determination resolving the jurisdictional assignment of the contested address.

(g) No communications services provider who relies on the assignment of a service address in the effective Address/Jurisdiction Database will be held liable for any additional local communications services tax, interest, or penalty in regard to that service address if the assignment is later determined to be erroneous under this subsection. All requests by a purchaser for a refund or credit must comply with the requirements of Section 202.23, F.S. When a substantially affected person files an objection to the Address/Jurisdiction Database no later than August 3 for an assignment that became effective on July 1 or no later than February 1 for an assignment that became effective on January 1 that is approved, the substantially affected person's local taxing jurisdiction will be changed in the effective Address/Jurisdiction Database. Such a person would be entitled to a refund or credit of any local communications services taxes overcollected during the period of time that the incorrect assignment occurred in accordance with the documentation provided by the Department demonstrating approval of the objection and the date from which the change to the Address/Jurisdiction Database is effective, as long as the claim for refund or credit complies with the provisions of Section 202.23, F.S.

Rulemaking Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS. History—New 11-14-05, Amended 12-20-07, 6-28-10, 1-20-14, 1-20-15, 7-8-19.

12A-19.072 Certification of Service Address Databases.

(1) A communications services dealer that develops and maintains its own database for assigning service addresses to local taxing jurisdictions or a third-party vendor that provides a database for sale to communications services dealers or uses such a database in providing billing or other services to communications services dealers may apply to the Department for certification of the database. A database will be certified if it assigns street addresses, address ranges, post office boxes, and post office box ranges to the proper local taxing jurisdictions with an overall accuracy rate of 95 percent with a 95 percent level of confidence, based on a statistically reliable sample. Accuracy must be measured based on the entire geographic area within the state of Florida covered by the database for which certification is sought.

(2)(a) Application for certification must be made to the Department on Form DR-700012, Application for Certification of Communications Services Database (incorporated by reference in Rule 12A-19.100, F.A.C.), and in accordance with the instructions on the form. All applicable portions of the application must be completed. Communications services dealers and vendors that sell databases of addresses to dealers must submit the address databases for which certification is sought with their applications.

(b) The Department will notify the applicant of any errors or omissions in the application and of all additional information or documentation required within 90 days of receipt of the application. The Department will review the application and contact the individual designated in the application concerning any additional information required and the format in which such information must be submitted. The applicant shall provide access to all records, facilities, and processes reasonably required to review, inspect, or test the database within 10 working days of the Department's request for such access.

(c)1. The Department will test the applicant's database by comparing the assignments of service addresses to the assignments of service addresses in the Address/Jurisdiction Database, which is the Department's on-line database described in Rule 12A-19.071, F.A.C. The Department will notify the applicant of all service addresses that do not match the Address/Jurisdiction Database, regardless of whether the applicant's database meets the accuracy criterion for certification.

2. In the event that an applicant vendor has a software program that assigns addresses to jurisdictions rather than a database of addresses, the vendor should include a copy of the "user manual" or equivalent directions that will be provided to purchasers of the software with its application for certification. Procedures for testing the software and its assignment of addresses or address ranges to local taxing jurisdictions will be determined on a case-by-case basis. The procedures must be sufficient to ensure that the software meets an overall accuracy rate of 95 percent with a 95 percent level of confidence.

(d) Within 180 days of receipt of a completed application, the Department will issue a written determination.

1. If the notice grants certification, it will specify the expiration date, which will be three years from the date of the notice.

2. If the notice denies certification, it must specify the grounds, inform the applicant of any available remedy, and set forth procedures for protesting the denial. If the applicant cures the defects that formed the basis for denial and upon retesting the database meets the requirements for certification, the Department will issue a notice certifying the database. Under such circumstances, the Department will issue a notice certifying the database, even in cases where the applicant has filed a petition and a proceeding is pending under Chapter 120, F.S. If the defects forming the basis of the denial are based on a sample, correction of the errors identified in the sample does not constitute correction of the database.

(3) An application for recertification of a database must be submitted on Form DR-700012 when the certification period expires. If an application for recertification is received prior to the stated expiration date of the certification period, the prior certification will not expire until the Department takes final action on the application for recertification. In such cases, if the Department denies recertification, the prior certification will remain in effect until the time for administrative or judicial review of the Department's denial of recertification has expired or, if later, the date fixed by order of the reviewing court.

(4) Certification or recertification of a database is effective upon the date of the Department's notice approving the application. The notice approving the application is in the form of a letter stating that the database is certified and that an application for renewal should be applied for by a specified date. Unless a timely application for recertification has been filed as provided under subsection (3), a certification or recertification is effective through the date stated on the notice.

(5) In determining whether a database qualifies for certification, the Department will consider whether the applicant will implement procedures designed to maintain the accuracy level required for certification throughout the certification period. If the Department obtains information indicating that a certified database is not being properly maintained and updated to ensure on-going accuracy at the required levels, the Department will notify the applicant and review the operation and maintenance of that database. If the Department determines that a database no longer qualifies for certification and remedial steps are not promptly taken, the Department will revoke the certification. The Department will first provide notice to the applicant of its intent to revoke the certification, as provided in Section 120.60, F.S., and afford the applicant a point of entry under Chapter 120, F.S., to contest the notice of intent.

(6) Certification is contingent upon there being no material changes to the database or procedures for its updating and maintenance. If there are such changes, the applicant should inform the Department and request a determination regarding whether a new Form DR-700012 should be submitted. If practicable, the Department will test the effect of the changes rather than require a new certification procedure for the entire database. A material change is any change that could reasonably be expected to affect whether the database would still meet the 95 percent accuracy level required for certification. Examples of changes that could be material would be a substantial expansion of the service area covered by a database, the merger of the certified database with a non-certified database, a change in the sources from which information for the database is obtained, or alteration of the methods by which service addresses are assigned, updated, or corrected. Changes to the assignment of service addresses or address ranges that are made in the course of consistently followed procedures to obtain and incorporate accurate updates and to correct errors in assignments of service addresses as required to satisfy the due diligence standards set forth in paragraph (2)(c) of Rule 12A-19.070, F.A.C., are not material changes that require Department review of a database.

Rulemaking Authority 202.22(3), 202.26(3)(g) FS. Law Implemented 202.22(3) FS. History—New 11-14-05.

12A-19.073 Use of Enhanced Zip Code Method to Assign Service Addresses to Local Taxing Jurisdictions.

(1) An enhanced zip code method is a method of assigning service addresses to local taxing jurisdictions based on United States postal zip codes of at least nine digits.

(2) A communications services dealer may avoid liability as provided in Rule 12A-19.070, F.A.C., for any additional local communications services tax, penalty, and interest resulting from errors in assigning service addresses to an incorrect local taxing jurisdiction when the correct local taxing jurisdiction has a higher local tax rate by employing an enhanced zip code method only if the requirements of this rule are satisfied.

(3)(a) When the area covered by the enhanced zip code is not entirely located within the same local taxing jurisdiction as the post office, dealers or vendors providing databases are not permitted to presume that all service addresses within the enhanced zip code are situated to the same local taxing jurisdiction. In some cases, the area included in an enhanced zip code overlaps local jurisdictional boundaries or is outside the local taxing jurisdiction where the post office to which a zip code is assigned is located. In addition, a dealer may provide services to customer service addresses for which an enhanced zip code is not available, because the service address is in a rural area or is without postal delivery. The dealer or the vendor must use a reasonable methodology that

accurately assigns service addresses to the correct local taxing jurisdictions in such circumstances. The dealer or vendor will be considered to have used a reasonable methodology if it relies on information obtained from one or more of the following sources:

1. The Address/Jurisdiction Database, described in Rule 12A-19.071, F.A.C.;
2. A database that has been certified by the Department as provided in Rule 12A-19.072, F.A.C.;
3. Representatives of relevant local taxing jurisdictions whose responsibilities entail knowledge of the location of addresses as within or without their jurisdictions;
4. The United States Census Bureau; or
5. The United States Postal Service.

(b) The dealer must maintain records that establish the methodology used to assign service addresses as provided in this subsection.

(4) The dealer employing an enhanced zip code method to assign service addresses to local jurisdictions must satisfy the notification and due diligence requirements set forth in paragraphs (2)(b) and (c) of Rule 12A-19.070, F.A.C. For purposes of due diligence requirements, a communications services dealer or an enhanced zip code database vendor is deemed to have expended reasonable resources to accurately and reliably implement an enhanced zip code method if the requirements of subsection (3) have been met. The due diligence requirement includes the requirement to correct errors in the assignments of service addresses within 120 days of discovering or being notified by any person of such errors. The database vendor or dealer must also maintain adequate internal controls to assure the on-going accuracy of an enhanced zip code database as described in subparagraph (2)(c)1. of Rule 12A-19.070, F.A.C.

(5) Mobile communications services providers using an enhanced zip code method are subject to the safe harbor provisions of Title 4 United States Code (U.S.C.) s. 120, including the termination of the safe harbor provided by that section. Such providers will be held harmless from liability for additional local communications services tax, penalty, and interest resulting from erroneous assignments of customer service addresses to local taxing jurisdictions as provided in the federal Mobile Telecommunications Sourcing Act. On May 23, 2003, the Department provided notice, as required by Title 4 U.S.C. s. 119(b), that the Department of Revenue's Address/Jurisdiction Database complies with the formatting requirements of Title 4 U.S.C. s. 19(a)(2) of the Mobile Telecommunications Sourcing Act.

(6) In order to be entitled to the .75 percent collection allowance, a communications services dealer that employs an enhanced zip code method to assign service addresses must satisfy the requirements of subsection (3) of this rule and the requirements of subsection (3) of Rule 12A-19.070, F.A.C.

Rulemaking Authority 202.26(3)(b), (f), (g), 202.28(1) FS. Law Implemented 202.22(1), (4), (6), (7), 202.28(1)(b)2. FS. History—New 11-14-05.

12A-19.080 Distribution Adjustments Resulting From Misallocation of Tax.

(1) The purpose of this rule is to establish procedures when the Department determines that misallocations of communications services taxes require adjustments to distributions of the taxes. This determination will occur annually, with the adjustment cycle running from February 1 through January 31 of the subsequent year.

(2) DEFINITIONS: For purposes of this rule, the following terms are defined:

(a) "Distribution adjustments" are the reallocation of tax between local taxing jurisdictions or reallocation of tax distributed incorrectly to either the state, gross receipts or local portion of Communications Services Tax. This reallocation may be the result of incorrect local jurisdictional situsing, misapplication of tax on the return, or other filing errors causing tax misallocation.

(b) "Situsing" is the assignment of a service address to a local taxing jurisdiction.

(c) A "completed audit" is an audit that has been paid and all formal or informal protest rights have been exercised or expired.

(3) DISTRIBUTION THRESHOLDS.

(a) The Department's determination will occur annually on or about November 15 and notice of this determination will be mailed to each affected local jurisdiction.

1. When the distribution adjustment is less than ninety percent (90%) of the average monthly distributions to the affected jurisdiction for the immediately preceding six months, the Department will make such adjustments in the month immediately following the Department's determination that misallocations occurred.

2.a. When the distribution adjustment is equal to or exceeds ninety percent (90%) of the average monthly distributions to the affected jurisdiction for the immediately preceding six months, the Department will make such adjustments beginning with the

March distribution, unless affected jurisdictions seek another form of reallocation as described in sub-subparagraph 2.b. The adjustments will be made over a time period that equals the time period that the misallocations occurred.

b. Affected jurisdictions may seek another form of reallocation of proceeds other than by monthly Department distributions. The affected jurisdictions may execute a written agreement specifying a method of adjustment. A copy of the written agreement must be provided to the Department no later than the first day of the month following 90 days after the date the Department transmits notice of the misallocation.

(b) Example: A jurisdiction's average monthly distribution is \$10,000. The jurisdiction's sum total of adjustments for the adjustment cycle is (\$9,000). All adjustments are from audits with a 36-month audit period. The (\$9,000) will be allocated equally over a 36-month period with a monthly adjustment of (\$250). [$(\$9000) / 36 \text{ months} = (\$250)$].

(c) Example: A jurisdiction's average monthly distribution is \$10,000. The jurisdiction's sum total of adjustments for the adjustment cycle is (\$8,000.00). The (\$8,000) adjustment will be made to the jurisdiction's December distribution.

(4) DISTRIBUTION ADJUSTMENT TIMELINE.

(a) On February 1, distribution adjustments will be combined into one electronic file organized by county and then jurisdiction within the county. For each local jurisdiction, the file will identify the taxpayer names, federal identification numbers, and the amount of the distribution adjustment. The file will be posted to the Local Government Communications Services Tax Information Sharing System. All local jurisdictions will have 30 days to review and make general inquiries regarding their proposed distribution adjustment. A local jurisdiction may make the inquiry to the Florida Department of Revenue, Local Government Unit, by mail at 5050 W. Tennessee St., Mail Stop 1-4400, Tallahassee, FL 32399-0161, or by email to local-govt-unit@floridarevenue.com, or by phone to (850)717-6630. All general inquiries regarding proposed distribution adjustments must be postmarked or otherwise time stamped or received by March 1.

(b) At any time, a local government may request to review adjustment documentation. Local governments who seek to review the documentation regarding their distribution adjustment(s) must submit a written letter specifying which adjustment(s) the local jurisdiction wishes to review. The letter must include:

1. The name of the local government;
2. The requestor's name, mailing address, phone number and email address;
3. The requestor's signature; and,

4. Specification of which adjustment(s) by taxpayer name and federal identification number the local government is requesting to review. The federal identification number can be found in the Adjustment Distribution File or Distribution Data Download file posted on the Local Government Communications Services Tax Information Sharing System. The letter should be sent to the Florida Department of Revenue, Security and Disclosure Officer, P.O. Box 37372, Tallahassee, FL 32315-7372.

(c) On April 1, a final adjustments file will be posted to the Local Government Communications Services Tax Information Sharing System.

(d) On or about November 15, if the Department determines that misallocations have occurred, it will mail notification of this determination to each affected local jurisdiction.

(e) The December distribution of communications services tax will include adjustments for those jurisdictions whose net adjustments are less than ninety percent (90%) of the average monthly distributions to the affected jurisdiction for the six months immediately preceding November 1.

(f) March Distribution of the subsequent year: For those jurisdictions whose net adjustments are equal to or in excess of the ninety percent (90%) of the average monthly distributions to the affected jurisdiction for the six months immediately preceding November 1, the first distribution adjustments will occur in March, unless the Department has received a written agreement specifying a different method of adjustment from affected jurisdictions by March 1.

(g) If any date specified above falls on a Saturday, Sunday, or federal or state legal holiday, the specific action will occur on the next succeeding workday.

(5) All information posted to the Local Government Communications Services Tax Information Sharing System for all jurisdictions to review is confidential taxpayer information pursuant to Section 213.053, F.S. This information shall not be distributed by the local government, except for use(s) as described in Section 213.053(8)(v), F.S.

Rulemaking Authority 202.26(3)(a) FS. Law Implemented 202.18(3)(c), 202.22(5), 202.231, 202.35(3) FS. History—New 12-2-09.

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department's electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department's TDD at 1(800)367-8331 or (850)922-1115.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/21	January 2021 –	January 1, 2021 –
01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004

12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001

Form Number	Title	Effective Date
(3) DR-700012	Application for Certification of Communications Services Database (R. 10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03623)	01/14
(4)(a) DR-700016	Florida Communications Services Tax Return (R. 01/21) (http://www.flrules.org/Gateway/reference.asp?No=Ref-12525)	01/21
(b) DR-700016	Florida Communications Services Tax Return (R. 01/20) (http://www.flrules.org/Gateway/reference.asp?No=Ref-11480)	01/20
(c) DR-700016	Florida Communications Services Tax Return (R. 01/19) (http://www.flrules.org/Gateway/reference.asp?No=Ref-10176)	01/19
(d) DR-700016	Florida Communications Services Tax Return (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08961)	01/18
(e) DR-700016	Florida Communications Services Tax Return (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07758)	01/17
(f) DR-700016	Florida Communications Services Tax Return (R. 07/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07757)	07/16
(g) DR-700016	Florida Communications Services Tax Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06316)	01/16
(h) DR-700016	Florida Communications Services Tax Return (R. 07/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06320)	07/15
(i) DR-700016	Florida Communications Services Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04860)	01/15
(j) DR-700016	Florida Communications Services Tax Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03624)	01/14
(k) DR-700016	Florida Communications Services Tax Return (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02118)	01/13
(l) DR-700016	Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02119)	01/13
(m) DR-700016	Florida Communications Services Tax Return (R. 01/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00822)	01/12
(n) DR-700016	Florida Communications Services Tax Return (R. 07/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00823)	01/12
(o) DR-700016	Florida Communications Services Tax Return (R. 01/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00088)	02/11
(p) DR-700016	Florida Communications Services Tax Return (R. 08/10) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00087)	02/11
(q) DR-700016	Florida Communications Services Tax Return (R. 01/10)	01/10

(r) DR-700016	Florida Communications Services Tax Return (R. 06/09)	01/10
(s) DR-700016	Florida Communications Services Tax Return (R. 01/09)	01/09
(t) DR-700016	Florida Communications Services Tax Return (R. 09/08)	01/09
(u) DR-700016	Florida Communications Services Tax Return (R. 06/08)	01/09
(v) DR-700016	Florida Communications Services Tax Return (R. 05/08)	01/09
(w) DR-700016	Florida Communications Services Tax Return (R. 01/08)	01/08
(x) DR-700016	Florida Communications Services Tax Return (R. 09/07)	11/07
(y) DR-700016	Florida Communications Services Tax Return (R. 06/07)	11/07
(z) DR-700016	Florida Communications Services Tax Return (R. 02/07)	11/07
(aa) DR-700016	Florida Communications Services Tax Return (R. 01/07)	04/07
(bb) DR-700016	Florida Communications Services Tax Return (R. 06/06)	04/07
(cc) DR-700016	Florida Communications Services Tax Return (R. 01/06)	07/06
(dd) DR-700016	Florida Communications Services Tax Return (R. 11/05)	07/06
(ee) DR-700016	Florida Communications Services Tax Return (R. 06/05)	07/06
(ff) DR-700016	Florida Communications Services Tax Return (R. 1/05)	06/05
(gg) DR-700016	Florida Communications Services Tax Return (R. 11/04)	06/05
(hh) DR-700016	Florida Communications Services Tax Return (R. 10/04)	06/05
(ii) DR-700016	Florida Communications Services Tax Return (R. 06/04)	09/04
(jj) DR-700016	Florida Communications Services Tax Return (R. 1/04)	09/04
(kk) DR-700016	Florida Communications Services Tax Return (R. 12/03)	09/04
(ll) DR-700016	Florida Communications Services Tax Return (R. 11/03)	09/04
(mm) DR-700016	Florida Communications Services Tax Return (R. 10/03)	09/04
(nn) DR-700016	Florida Communications Services Tax Return (R. 06/03)	10/03
(oo) DR-700016	Florida Communications Services Tax Return (R. 03/03)	10/03
(pp) DR-700016	Florida Communications Services Tax Return (R. 01/03)	04/03
(qq) DR-700016	Florida Communications Services Tax Return (R. 12/02)	04/03
(rr) DR-700016	Florida Communications Services Tax Return (R. 11/02)	04/03
(ss) DR-700016	Florida Communications Services Tax Return (R. 10/02)	04/03
(tt) DR-700016	Florida Communications Services Tax Return (R. 01/02)	04/03
(uu) DR-700016	Florida Communications Services Tax Return (R. 12/01)	04/03
(5) DR-700019	Communications Services Use Tax Return (R. 1/18) http://www.flrules.org/Gateway/reference.asp?No=Ref-08962	01/18
(6) DR-700020	Notification of Method Employed to Determine Taxing Jurisdiction Change (Communications Services Tax) http://www.flrules.org/Gateway/reference.asp?No=Ref-11786	03/20
(7) DR-700021	Local Communications Services Tax Notification of Tax Rate Change (R. 06/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-02542	05/13
(8) DR-700022	Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (R. 10/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-03625	01/14
(9) DR-700025	Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment (R. 10/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-03626	01/14
(10) DR-700026	Local Government Authorization for Address Changes Described on Form DR-700025 (R. 10/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-03627	01/14
(11) DR-700027	Local Government Authorization for Omission of Address or Incorrect Address Identification (R. 10/13)	01/14

	http://www.flrules.org/Gateway/reference.asp?No=Ref-03628	
(12)(a) DR-700030	Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax (R. 01/16) http://www.flrules.org/Gateway/reference.asp?No=Ref-06322	01/16
(b) DR-700032	Renewal Notice and Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax (R. 01/16) http://www.flrules.org/Gateway/reference.asp?No=Ref-06323	01/16
(13) DR-700033	Alternative-Period Basis Reporting Form (N. 10/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-06324	01/16

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21.