



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 11, 2020

Jamie L. Jackson  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Re: Florida Department of Revenue Rules  
Rule 12A-19.100, F.A.C.

Dear Ms. Jackson:

Section 202.19, F.S., provides the governing body of each county and municipality the authority to levy, by ordinance, a discretionary communications services tax. Section 202.21, F.S., requires that counties and municipalities report any adoption, repeal, or change in the rate to the Department of Revenue. Rates and changes to rates which are levied by governing bodies must be reported by September 1 for a January 1 effective date. However, when rates and changes to rates are passed via local election or by emergency ordinance, counties and municipalities must report these changes immediately upon adoption.

The Department publishes local communications services tax rates in Form DR-700016, Florida Communications Services Tax Return, incorporated by reference in Rule 12A-19.100, F.A.C. A Notice of Proposed Rule was published in the *Florida Administrative Register (FAR)* on October 19, 2020 (Vol. 46, No. 204, pp. 4510-4513). Since the notice of proposed rule was published and as a result of the November 3, 2020, general election, voting results for county discretionary sales surtaxes changed the communications services tax rate for the unincorporated areas and incorporated cities in five counties.

In accordance with s. 120.54(3)(d)1., F.S., a public meeting was noticed in the *FAR* on December 3, 2020 (Vol. 46, No. 234, pp. 5305-5306), and held December 10, 2020, to announce the incorporation of these changes into the DR-700016. A Notice of Change notifying the public of these changes was published in the *FAR* on December 11, 2020 (Vol. 46, No. 240, p. 5438). A copy of the Notice of Meeting and the Notice of Change are enclosed for your reference, along with the most recent draft version of Form DR-700016.

If you have any further questions, please do not hesitate to contact me.

Thank you,

Janet Young  
Agency Rules Coordinator