

**Florida Department of Revenue  
Tax Information Publication**

**TIP 02A19-01**

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**PUBLIC LODGING ESTABLISHMENTS NOT REQUIRED TO  
STATE COMMUNICATIONS SERVICES TAX ON GUEST BILLS**

Dealers of communications services are required to separately itemize the state communications services tax and the local communications services tax on a customer's bill. Hotels, motels, and other public lodging establishments that sell telephone, fax, or television programming services such as pay-per-view to guests are communications services dealers. The 2002 Legislature has provided an alternative means for these businesses to notify guests of the imposition of state and local communications services taxes. Instead of separately stating the taxes on the customer's bill, the business may use the notification procedure provided under Section 509.2015, Florida Statutes.

A public lodging establishment that collects a tax under Chapters 202 and 203, Florida Statutes, for any telephone call or other communications services may post notice of such tax in a conspicuous place as set forth in Section 509.2015, Florida Statutes. Such notice must be plainly visible and printed in a sign that is not less than three inches by five inches in size.

Reference: Chapter 2002-48, Laws of Florida; Chapters 202 and 203, and Section 509.2015, Florida Statutes.

**FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not

by its own effect create rights or require compliance.

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

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

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

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