

**Florida Department of Revenue  
Tax Information Publication**

**TIP 06A19-07**

**Date: September 29, 2006**

**NEW TAXING JURISDICTION ADDED TO  
COMMUNICATIONS SERVICES TAX  
EFFECTIVE JANUARY 1, 2007**

Effective January 1, 2007, the following new taxing jurisdiction and its local tax rate will be added to the list of local jurisdictions for communications services tax (CST):

<b>City Name (County name)</b>	<b>Local Tax Rate</b>
Cutler Bay (Miami-Dade)	5.72%

The new jurisdiction (Cutler Bay) and its tax rate (5.72%) are effective for all bills issued on or after January 1, 2007, regardless of the date that the service is rendered or transacted. This rate will stay in effect until further notice by the Department.

Cutler Bay will be added to the CST return (Form DR-700016; Schedule I, Column A) in alphabetical order within Miami-Dade County, changing the order of the jurisdictions within that county. See below for the new order of Column A within Miami-Dade County.

If you file using our Internet website, you will be able to select and add Cutler Bay when you file your January 2007 reporting period return.

If you file using electronic data interchange, you should add the code ZCUT in your file to represent Cutler Bay when you transmit your January 2007 return.

The FIPS code the department will use within the Address/Jurisdiction Database for Cutler Bay is 15975.

<b>Jurisdiction in County/City Order</b>	<b>Local Rate</b>
<b>(As of 09-06)</b>	

**MIAMI-DADE**

Unincorporated Area	5.72%
Aventura	5.70%
Bal Harbour Village	5.72%
Bay Harbour Islands	5.72%

Biscayne Park	4.90%
Coral Gables	5.72%
Cutler Bay	5.72%
Doral	5.72%
El Portal	6.10%
Florida City	5.92%
Golden Beach	2.62%
Hialeah	5.72%
Hialeah Gardens	5.72%
Homestead	5.92%
Indian Creek Village	1.20%
Islandia	0.50%
Key Biscayne	5.72%
Medley	6.72%
Miami	5.72%
Miami Beach	5.72%
Miami Gardens	5.72%
Miami Lakes	5.72%
Miami Shores Village	6.22%
Miami Springs	5.72%
North Bay Village	5.40%
North Miami	5.72%
North Miami Beach	5.72%
Opa-locka	5.72%
Palmetto Bay	5.72%
Pinecrest	6.02%
South Miami	5.72%
Sunny Isles Beach	5.72%
Surfside	5.72%
Sweetwater	5.72%
Virginia Gardens	5.72%
West Miami	4.90%

References: Sections 166.021 and 202.19, 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 Taxpayer Services, 8:00 a.m.,

to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

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