



Florida Department of Revenue
Tax Information Publication

TIP

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**CHANGES IN LOCAL COMMUNICATIONS SERVICES TAX RATES
EFFECTIVE JANUARY 1, 2012**

Effective January 1, 2012, some local communications services tax (CST) rates will change. These local tax rate changes are pursuant to an ordinance adopted by the governing authority of the county or municipality. The local tax rate for CST includes both the local rate imposed under the CST statute [Section 202.19, Florida Statutes (F.S.)] and the discretionary sales surtax imposed under the sales and use tax statute (Section 212.055, F.S.). The new rates are effective for all bills issued on or after January 1, 2012, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Department.

This Tax Information Publication (TIP) does not include rate changes due to changes in the county discretionary sales surtax. The deadline for counties to notify the Department of these rate changes is November 16, prior to the January 1 effective date. We are required to send this notice, pursuant to Section 202.21, F.S., and an additional notice after November 16, pursuant to Sections 202.20(3) and 212.054(7)(a), F.S.

The following jurisdictions will have a rate change due to a local ordinance:

January 2012 - CST Rate Changes	Total Local Rate
Palm Beach Gardens – Palm Beach County	3.50%
West Miami – Miami Dade County	5.72%
Wakulla County – Unincorporated Area	5.82%

Note: We urge you to use caution in changing rates at this time. Another TIP and a complete rate schedule, which will include **all January rate changes**, will be sent in late November.

References: Sections 202.19, 202.21 and 212.055, 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 or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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