

Committee Substitute for
Committee Substitute for Senate Bill No. 1878

An act relating to tax on communications services; creating s. 202.105, F.S.; providing legislative findings and intent with respect to the Communications Services Tax Simplification Law; amending s. 202.11, F.S.; revising and providing definitions; amending s. 202.12, F.S.; specifying the rates for the state tax; revising provisions relating to application of the tax; providing for application of the tax rate to private communications services and mobile communications services; providing the initial method for determining the sales price of private communications services and a revised method effective January 1, 2004; relieving service providers of certain liability; revising provisions relating to direct-pay permits; creating s. 202.155, F.S.; providing special rules for mobile communications services; providing duties of home service providers and the Department of Revenue in determining a customer's place of primary use and determining the correct taxing jurisdiction; relieving service providers of certain liability; providing requirements with respect to identifying and separately stating the sales price of mobile communications services not subject to the taxes administered under ch. 202, F.S.; amending s. 202.16, F.S.; revising provisions relating to responsibility for payment of taxes and tax amounts and brackets; amending s. 202.17, F.S.; specifying that registration as a dealer of communications services does not constitute registration for purposes of placing and maintaining communications facilities in municipal or county rights-of-way; removing the registration fee for such dealers; revising provisions relating to resale certificates; amending s. 202.18, F.S.; revising provisions relating to distribution of a portion of the proceeds of the tax on direct-to-home satellite service and to distribution of local communications services taxes and adjustment of such distribution; amending s. 202.19, F.S.; revising provisions which authorize imposition of local communications services taxes and provide for use of revenues and certain credits; specifying the maximum rates of such taxes; providing the initial method for determining the sales price of private communications services for local communications services taxes and for the discretionary sales surtax under s. 212.055, F.S., that is imposed as a local communications services tax, and providing a revised method effective January 1, 2004; relieving service providers of certain liabilities; revising requirements relating to the direct-pay permit required to qualify for the limitation on local communications services taxes on interstate communications services; providing for application of local communications services taxes to mobile communications services; amending s. 202.20, F.S.; specifying the local communications services tax conversion rates; revising requirements with respect to adjustment by a local government of its tax rate when tax revenues are less than received from replaced revenue sources; requiring adjustment of the tax rate if revenues received for a specified period exceed a specified

threshold; authorizing local governments to increase the tax rate established by the Revenue Estimating Conference and approved by the Legislature to the maximum tax rate so established and approved; amending s. 202.21, F.S.; conforming provisions; amending s. 202.22, F.S., relating to determination of local tax situs for a local communications services tax; revising requirements relating to use of enhanced zip codes; revising requirements relating to certification or recertification of a database by the department; specifying effect when certain applications for certification are not approved or denied within the required time period; revising provisions relating to a dealer's duty to update a database and to the amount of dealer's credit allowed when an alternative method of assigning service addresses is used; amending s. 202.23, F.S.; providing requirements for refunds when excess communications services tax has been paid; creating s. 202.231, F.S.; providing requirements for provision of information by the department to local taxing jurisdictions; amending s. 202.24, F.S., relating to limitations on local taxes and fees imposed on dealers of communications services; deleting provisions relating to legislative review; repealing s. 202.26(3)(i), F.S., which provides for adoption of rules by the department with respect to collection of information no longer required; amending s. 202.27, F.S.; deleting provisions which allow certain dealers making sales in more than one location to file a single return; amending s. 202.28, F.S.; including persons collecting the gross receipts tax in provisions relating to the dealer's credit; amending s. 202.37, F.S.; providing requirements for audits conducted with respect to local communications services taxes; providing that certain persons or entities may provide evidence to the department regarding failure to report taxable sales and providing authority of the department with respect thereto; creating s. 202.38, F.S.; providing for credits or refunds under ch. 202, F.S., for certain bad debts or adjustments with respect to taxes under ch. 212, F.S., or ch. 166, F.S., billed prior to October 1, 2001, and no longer subject to tax; creating s. 202.381, F.S.; providing requirements with respect to implementation of ch. 202, F.S., and ch. 2000-260, Laws of Florida, and transition from the previous tax structure; amending s. 203.01, F.S.; specifying the rate of the gross receipts tax on communications services; amending s. 212.031, F.S.; conforming provisions; amending s. 212.054, F.S.; clarifying that a discretionary sales surtax applies to transactions taxed under ch. 202, F.S.; amending s. 212.20, F.S.; removing provisions relating to deposit of certain proceeds under ch. 212, F.S., in the Mail Order Sales Tax Clearing Trust Fund; amending ss. 11.45, 218.65, and 288.1169, F.S.; correcting references; amending s. 212.202, F.S.; renaming the Mail Order Sales Tax Clearing Trust Fund as the Communications Services Tax Clearing Trust Fund; amending s. 337.401, F.S.; revising dates for notice of election by municipalities and counties regarding imposition of permit fees to the department; providing that a municipality or county that elects not to impose permit fees on communications services providers may increase its local tax rate by resolution; requiring notice to the department; prescribing regulations governing the amounts that may

be imposed by municipalities and counties against certain persons or entities in connection with the placement or maintenance of communications facilities in municipal or county roads or rights-of-way; repealing s. 337.401(3)(f) and (g), F.S., relating to the authority of municipalities and counties to request in-kind requirements from cable service providers and to negotiate cable service franchises, and revising and relocating such provisions under that section; providing relationship of provisions relating to regulation of placement or maintenance of communications facilities in public roads or rights-of-way by counties or municipalities to zoning or land use authority; providing status of registration under such provisions; authorizing municipalities and counties to change their election regarding imposition of permit fees and providing for adjustment of tax rates; providing notice requirements; revising definitions; specifying continued application of s. 166.234, F.S., relating to administration and rights and remedies, to municipal public service taxes on telecommunications services imposed prior to October 1, 2001; providing for payment of franchise fees by cable or telecommunications service providers with respect to services provided prior to October 1, 2001; providing for severability; repealing s. 52 of ch. 2000-260, Laws of Florida, which provides for a legislative study during the 2001 session; repealing s. 58(1) of ch. 2000-260, Laws of Florida, which provides for the June 30, 2001, repeal of those administrative sections of ch. 202, F.S., which have taken effect; repealing s. 58(2) of ch. 2000-260, Laws of Florida, which provides for the June 30, 2001, repeal of the following provisions prior to their October 1, 2001, effective date: the remainder of ch. 202, F.S., which provides for the taxation of the sale of communications services; other statutory amendments which provide related administrative provisions; provisions which remove levy of the municipal public service tax on telecommunication services; provisions which provide for a gross receipts tax on communications services to be applied pursuant to ch. 202, F.S.; provisions which remove the imposition of tax under ch. 212, F.S., on telecommunication service; provisions relating to the authority of counties and municipalities to regulate the placement of telecommunications facilities in roads and rights-of-way and to impose permit fees and franchise fees; and provisions relating to the application of amendments made by ch. 2000-260, Laws of Florida; repealing s. 59 of ch. 2000-260, Laws of Florida, which, effective June 30, 2001, amends s. 337.401, F.S., relating to the authority of counties and municipalities to regulate the placement of telecommunications facilities in roads and rights-of-way and to impose permit fees and franchise fees, to remove amendments made by ch. 2000-260, Laws of Florida, which took effect January 1, 2001; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 202.105, Florida Statutes, is created to read:

202.105 Legislative findings and intent.—

(1) It is declared to be a specific legislative finding that the creation of this chapter fulfills important state interests by reforming the tax laws to provide a fair, efficient, and uniform method for taxing communications services sold in this state. This chapter is essential to the continued economic vitality of this increasingly important industry because it restructures state and local taxes and fees to account for the impact of federal legislation, industry deregulation, and the convergence of service offerings that is now taking place among providers. This chapter promotes the increased competition that accompanies deregulation by embracing a competitively neutral tax policy that will free consumers to choose a provider based on tax-neutral considerations. This chapter further spurs new competition by simplifying an extremely complicated state and local tax and fee system. Simplification will lower the cost of collecting taxes and fees, increase service availability, and place downward pressure on price. New found administrative efficiency is demonstrated by a reduction in the number of returns that a provider must file each month. By restructuring separate taxes and fees into a revenue-neutral communications services tax centrally administered by the department, this chapter will ensure that the growth of the industry is unimpaired by excessive governmental regulation. The tax imposed pursuant to this chapter is a replacement for taxes and fees previously imposed and is not a new tax. The taxes imposed and administered pursuant to this chapter are of general application and are imposed in a uniform, consistent, and nondiscriminatory manner.

(2) It is declared to be a specific legislative finding that this chapter will not reduce the authority that municipalities or counties had to raise revenue in the aggregate, as such authority existed on February 1, 1989.

Section 2. Subsections (2), (14), and (16) of section 202.11, Florida Statutes, are amended, subsection (18) is added to that section, and, effective August 1, 2002, subsections (8) and (15) are amended and subsections (19), (20), (21), (22), (23), (24), and (25) are added to that section, to read:

202.11 Definitions.—As used in this chapter:

(2) “Cable service” means the transmission of video, audio, or other programming service to purchasers, and the purchaser interaction, if any, required for the selection or use of any such programming service, regardless of whether the programming is transmitted over facilities owned or operated by the cable service provider or over facilities owned or operated by one or more other dealers of communications services. The term includes point-to-point and point-to-multipoint distribution services by which programming is transmitted or broadcast by microwave or other equipment directly to the purchaser’s premises, but does not include direct-to-home satellite service. The term includes basic, extended, premium, pay-per-view, digital, and music services.

(8) “Mobile communications service” means commercial mobile radio service, as defined in 47 C.F.R. s. 20.3 as in effect on June 1, 1999 ~~any one-way or two-way radio communications service, whether identified by the dealer as local, toll, long distance, or otherwise, and which is carried between mobile stations or receivers and land stations, or by mobile stations communicating among themselves, and includes, but is not limited to, cellular~~

~~communications services, personal communications services, paging services, specialized mobile radio services, and any other form of mobile one-way or two-way communications service. The term does not include air-ground radiotelephone service as defined in 47 C.F.R. s. 22.99 as in effect on June 1, 1999.~~

(14) "Sales price" means the total amount charged in money or other consideration by a dealer for the sale of the right or privilege of using communications services in this state, including any property or other services that are part of the sale. The sales price of communications services shall not be reduced by any separately identified components of the charge that constitute expenses of the dealer, including, but not limited to, sales taxes on goods or services purchased by the dealer, property taxes, taxes measured by net income, and universal-service fund fees.

(a) The sales price of communications services shall also include, whether or not separately stated, charges for any of the following:

~~1. Separately identified components of the charge or expenses of the dealer, including, but not limited to, sales taxes on goods or services purchased by the dealer, property taxes, taxes measured by net income, and federal universal-service fund fees.~~

1.2. The connection, movement, change, or termination of communications services.

2.3. The detailed billing of communications services.

3.4. The sale of directory listings in connection with a communications service.

4.5. Central office and custom calling features.

5.6. Voice mail and other messaging service.

6.7. Directory assistance.

7. The service of sending or receiving a document commonly referred to as a facsimile or "fax," except when performed during the course of providing professional or advertising services.

(b) The sales price of communications services does not include charges for any of the following:

1. Any excise tax, sales tax, or similar tax levied by the United States or any state or local government on the purchase, sale, use, or consumption of any communications service, including, but not limited to, any tax imposed under this chapter or chapter 203 which is permitted or required to be added to the sales price of such service, if the tax is stated separately.

2. Any fee or assessment levied by the United States or any state or local government, including, but not limited to, regulatory fees and emergency telephone surcharges, which is required to be added to the price of such service if the fee or assessment is separately stated.

3. Communications services ~~Local telephone service~~ paid for by inserting coins into coin-operated communications devices available to the public.
4. The sale or recharge of a prepaid calling arrangement.
5. The provision of air-to-ground communications services, defined as a radio service provided to purchasers while on board an aircraft.
6. A dealer's internal use of communications services in connection with its business of providing communications services.
7. Charges for property or other services that are not part of the sale of communications services, if such charges are stated separately from the charges for communications services.

(15) "Service address" means:

~~(a)(b)~~ Except as otherwise provided in this section ~~In the case of all other communications services,~~ the location of the communications equipment from which communications services originate or at which communications services are received by the customer. If the location of such equipment cannot be determined as part of the billing process, as in the case of ~~mobile communications services, paging systems, maritime systems,~~ third-number and calling-card calls, and similar services, the term means the location determined by the dealer based on the customer's telephone number, the customer's mailing address to which bills are sent by the dealer, or another street address provided by the customer. ~~However, such address must be within the licensed service area of the dealer.~~ In the case of a communications service paid through a credit or payment mechanism that does not relate to a service address, such as a bank, travel, debit, or credit card, the service address is the address of the central office, as determined by the area code and the first three digits of the seven-digit originating telephone number.

~~(b)(a)~~ In the case of cable services and direct-to-home satellite services, the location where the customer receives the services in this state.

(c) In the case of mobile communications services, the customer's place of primary use.

(16) "Substitute communications system" means any telephone system, or other system capable of providing communications services, which a person purchases, installs, rents, or leases for his or her own use to provide himself or herself with services used as a substitute for any switched service or dedicated facility by which communications services provided by a dealer of communications services provides a communication path.

(18) "Private communications service" means a communications service that entitles the subscriber or user to exclusive or priority use of a communications channel or group of channels between or among channel termination points, regardless of the manner in which such channel or channels are connected, and includes switching capacity, extension lines, stations, and any other associated services which are provided in connection with the use of such channel or channels.

(19)(a) "Customer" means:

1. The person or entity that contracts with the home service provider for mobile communications services; or

2. If the end user of mobile communications services is not the contracting party, the end user of the mobile communications service. This subparagraph only applies for the purpose of determining the place of primary use.

(b) "Customer" does not include:

1. A reseller of mobile communications services; or

2. A serving carrier under an agreement to serve the customer outside the home service provider's licensed service area.

(20) "Enhanced zip code" means a United States postal zip code of 9 or more digits.

(21) "Home service provider" means the facilities-based carrier or reseller with which the customer contracts for the provision of mobile communications services.

(22) "Licensed service area" means the geographic area in which the home service provider is authorized by law or contract to provide mobile communications service to the customer.

(23) "Place of primary use" means the street address representative of where the customer's use of the mobile communications service primarily occurs, which must be:

(a) The residential street address or the primary business street address of the customer; and

(b) Within the licensed service area of the home service provider.

(24)(a) "Reseller" means a provider who purchases communications services from another communications service provider and then resells, uses as a component part of, or integrates the purchased services into a mobile communications service.

(b) "Reseller" does not include a serving carrier with which a home service provider arranges for the services to its customers outside the home service provider's licensed service area.

(25) "Serving carrier" means a facilities-based carrier providing mobile communications service to a customer outside a home service provider's or reseller's licensed service area.

Section 3. Effective with respect to bills issued by communications services providers on or after October 1, 2001, subsections (1) and (3) of section 202.12, Florida Statutes, are amended and paragraph (d) is added to subsection (1), and, effective with respect to bills issued by communications services providers after August 1, 2002, paragraph (e) is added to subsection (1), to read:

202.12 Sales of communications services.—The Legislature finds that every person who engages in the business of selling communications services at retail in this state is exercising a taxable privilege. It is the intent of the Legislature that the tax imposed by chapter 203 be administered as provided in this chapter.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction, and the tax is due and payable as follows:

(a) Except as otherwise provided in this subsection, at a the rate of 6.8 percent calculated pursuant to s. 30, chapter 2000-260, Laws of Florida, applied to the sales price of the communications service, except for direct-to-home satellite service, which:

1. Originates and terminates in this state, or
2. Originates or terminates in this state and is charged to a service address in this state,

when sold at retail, computed on each taxable sale for the purpose of remitting the tax due. The gross receipts tax imposed by chapter 203 shall be collected on the same taxable transactions and remitted with the tax imposed by this paragraph. If no tax is imposed by this paragraph by reason of s. 202.125(1), the tax imposed by chapter 203 shall nevertheless be collected and remitted in the manner and at the time prescribed for tax collections and remittances under this chapter.

(b) At the rate set forth in paragraph (a) on the actual cost of operating a substitute communications system, to be paid in accordance with s. 202.15. This paragraph does not apply to the use by any dealer of his or her own communications system to conduct a business of providing communications services or any communications system operated by a county, a municipality, the state, or any political subdivision of the state. The gross receipts tax imposed by chapter 203 shall be applied to the same costs, and remitted with the tax imposed by this paragraph.

(c) At the a rate of 10.8 percent to be computed by the Revenue Estimating Conference and approved by the Legislature on the retail sales price of any direct-to-home satellite service received in this state. The rate computed by the Revenue Estimating Conference shall be the sum of:

1. ~~The rate set forth in paragraph (a); and~~
2. ~~The weighted average, based on the aggregate population in the respective taxing jurisdictions, of the rate computed under s. 202.20(2)(a)1. for municipalities and charter counties and the rate computed under such subparagraph for all other counties.~~

The proceeds of the tax imposed under this paragraph shall be accounted for and distributed in accordance with s. 202.18(2). The gross receipts tax imposed by chapter 203 shall be collected on the same taxable transactions and remitted with the tax imposed by this paragraph.

(d) At the rate set forth in paragraph (a) on the sales price of private communications services provided within this state. In determining the sales price of private communications services subject to tax, the communications service provider shall be entitled to use any method that reasonably allocates the total charges among the states in which channel termination points are located. An allocation method is deemed to be reasonable for purposes of this paragraph if the communications service provider regularly used such method for Florida tax purposes prior to December 31, 2000. If a communications service provider uses a reasonable allocation method, such provider shall be held harmless from any liability for additional tax, interest, or penalty based on a different allocation method. The gross receipts tax imposed by chapter 203 shall be collected on the same taxable transactions and remitted with the tax imposed by this paragraph.

(e) At the rate set forth in paragraph (a) applied to the sales price of all mobile communications services deemed to be provided to a customer by a home service provider pursuant to s. 117(a) of the Mobile Telecommunications Sourcing Act, Pub. L. No. 106-252, if such customer's service address is located within this state.

(2) A dealer of taxable communications services shall bill, collect, and remit the taxes on communications services imposed pursuant to chapter 203 and this section at a combined rate that is the sum of the rate of tax on communications services prescribed in chapter 203 and the applicable rate of tax prescribed in this section. Each dealer subject to the tax provided in paragraph (1)(b) shall also remit the taxes imposed pursuant to chapter 203 and this section on a combined basis. However, a dealer shall, in reporting each remittance to the department, identify the portion thereof which consists of taxes remitted pursuant to chapter 203. Return forms prescribed by the department shall facilitate such reporting.

(3) Notwithstanding any law to the contrary, the combined amount of taxes imposed under this section and s. 203.01(1)(a)2. shall not exceed \$100,000 per calendar year on charges to any person for interstate communications services that originate outside this state and terminate within this state. This subsection applies only to holders of a direct-pay permit issued under this subsection. A refund may not be given for taxes paid before receiving a direct-pay permit. Upon application, the department may issue one a direct-pay permit to the purchaser of communications services authorizing such purchaser to pay the Florida communications services tax on such services directly to the department if the majority of such services used by such person are for communications originating outside of this state and terminating in this state. Only one direct-pay permit shall be issued to a person. Such direct-pay permit shall identify the taxes and service addresses to which it applies. Any dealer of communications services furnishing communications services to the holder of a valid direct-pay permit is relieved of the obligation to collect and remit the taxes imposed under this section and s. 203.01(1)(a)2. on such services. Tax payments and returns pursuant to a direct-pay permit shall be monthly. As used in this subsection, "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.

Section 4. Effective January 1, 2004, paragraph (d) of subsection (1) of section 202.12, Florida Statutes, as created by this act, is amended to read:

202.12 Sales of communications services.—The Legislature finds that every person who engages in the business of selling communications services at retail in this state is exercising a taxable privilege. It is the intent of the Legislature that the tax imposed by chapter 203 be administered as provided in this chapter.

(1) For the exercise of such privilege, a tax is levied on each taxable transaction, and the tax is due and payable as follows:

(d) At the rate set forth in paragraph (a) on the sales price of private communications services provided within this state, which shall be determined in accordance with the following provisions:-

1. Any charge with respect to a channel termination point located within this state;

2. Any charge for the use of a channel between two channel termination points located in this state; and

3. Where channel termination points are located both within and outside of this state:

a. If any segment between two such channel termination points is separately billed, 50 percent of such charge; and

b. If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel termination points within this state and the denominator of which is the total number of channel termination points of the circuit. In determining the sales price of private communications services subject to tax, the communications service provider shall be entitled to use any method that reasonably allocates the total charges among the states in which channel termination points are located. An allocation method is deemed to be reasonable for purposes of this paragraph if the communications service provider regularly used such method for Florida tax purposes prior to December 31, 2000. If a communications service provider uses a reasonable allocation method, such provider shall be held harmless from any liability for additional tax, interest, or penalty based on a different allocation method.

The gross receipts tax imposed by chapter 203 shall be collected on the same taxable transactions and remitted with the tax imposed by this paragraph.

Section 5. Effective with respect to bills issued by communications services providers after August 1, 2002, section 202.155, Florida Statutes, is created to read:

202.155 Special rules for mobile communications services.—

(1) A home service provider shall be responsible for obtaining and maintaining the customer's place of primary use. Subject to subsections (2) and

(3), if the home service provider's reliance on information provided by its customer is in good faith:

(a) The home service provider shall be entitled to rely on the applicable residential or business street address supplied by such customer.

(b) The home service provider shall be held harmless from liability for any additional taxes imposed by or pursuant to this chapter or chapter 203 which are based on a different determination of such customer's place of primary use.

(2) Except as provided in subsection (3), a home service provider shall be allowed to treat the address used for tax purposes for any customer under a service contract in effect on August 1, 2002, as that customer's place of primary use for the remaining term of such service contract or agreement, excluding any extension or renewal of such service contract or agreement.

(3)(a) The department shall provide notice to the customer of its intent to redetermine the customer's place of primary use. If a final order is entered ruling that the address used by a home service provider as a customer's place of primary use does not meet the definition of "place of primary use" provided by s. 202.11, the department shall notify the home service provider of the proper address to be used as such customer's place of primary use. The home service provider shall begin using the correct address within 120 days.

(b) The department shall provide notice to the home service provider of its intent to redetermine the assignment of a taxing jurisdiction by a home service provider under s. 202.22. If a final order is entered ruling that the jurisdiction assigned by the home service provider is incorrect, the department shall notify the home service provider of the proper jurisdictional assignment. The home service provider shall begin using the correct jurisdictional assignment within 120 days.

(4)(a) If a mobile communications service is not subject to the taxes administered pursuant to this chapter, and if the sales price of such service is aggregated with and not separately stated from the sales price of services subject to tax, then the nontaxable mobile communications service shall be treated as being subject to tax unless the home service provider can reasonably identify the sales price of the service not subject to tax from its books and records kept in the regular course of business.

(b) If a mobile communications service is not subject to the taxes administered pursuant to this chapter, a customer may not rely upon the nontaxability of such service unless the customer's home service provider separately states the sales price of such nontaxable services or the home service provider elects, after receiving a written request from the customer in the form required by the provider, to provide verifiable data based upon the home service provider's books and records that are kept in the regular course of business that reasonably identifies the sales price of such nontaxable service.

Section 6. Paragraph (a) of subsection (1) and subsection (3) of section 202.16, Florida Statutes, are amended to read:

202.16 Payment.—The taxes imposed or administered under this chapter and chapter 203 shall be collected from all dealers of taxable communications services on the sale at retail in this state of communications services taxable under this chapter and chapter 203. The full amount of the taxes on a credit sale, installment sale, or sale made on any kind of deferred payment plan is due at the moment of the transaction in the same manner as a cash sale.

(1)(a) Except as otherwise provided in ss. 202.12(1)(b) and 202.15, the taxes collected under this chapter and chapter 203, ~~including any penalties or interest attributable to the nonpayment of such taxes or for noncompliance with this chapter or chapter 203,~~ shall be paid by the purchaser of the communications service and shall be collected from such person by the dealer of communications services.

(3) Notwithstanding the rate of tax on the sale of communications services imposed pursuant to this chapter and chapter 203, the department shall ~~make available in an electronic format or otherwise prescribe by rule~~ the tax amounts and brackets applicable to each taxable sale such that the tax collected results in a tax rate no less than the tax rate imposed pursuant to this chapter and chapter 203.

Section 7. Subsections (1), (2), (4), and (6) of section 202.17, Florida Statutes, are amended to read:

202.17 Registration.—

(1) Each person seeking to engage in business as a dealer of communications services must file with the department an application for a certificate of registration. Registration under this section does not constitute registration with a municipality or county for the purpose of placing and maintaining communications facilities in municipal or county rights-of-way, as described in s. 337.401.

(2) A person may not engage in the business of providing communications services without first obtaining a certificate of registration. The failure or refusal to submit an application by any person required to register, as required by this section, is a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Any person who fails or refuses to register shall pay an initial registration fee of \$100 ~~in lieu of the \$5 registration fee prescribed under subsection (4).~~ However, this fee increase may be waived by the department if the failure is due to reasonable cause.

(4) Each application required by paragraph (3)(a) ~~must be accompanied by a registration fee of \$5, to be deposited in the General Revenue Fund, and must set forth:~~

(a) The name under which the person will transact business within this state.

(b) The street address of his or her principal office or place of business within this state and of the location where records are available for inspection.

(c) The name and complete residence address of the owner or the names and residence addresses of the partners, if the applicant is a partnership, or of the principal officers, if the applicant is a corporation or association. If the applicant is a corporation organized under the laws of another state, territory, or country, he or she must also file with the application a certified copy of the certificate or license issued by the Department of State showing that the corporation is authorized to transact business in this state.

(d) Any other data required by the department.

(6) In addition to the certificate of registration, the department shall provide to each newly registered dealer an initial annual resale certificate that is valid for the remainder of the period of issuance remaining portion of the year. The department shall provide to each active dealer, except persons registered pursuant to s. 202.15, an annual resale certificate. As used in this section, "active dealer" means a person who is registered with the department and who is required to file a return at least once during each applicable reporting period.

Section 8. Subsection (2) and paragraphs (a) and (c) of subsection (3) of section 202.18, Florida Statutes, are amended to read:

202.18 Allocation and disposition of tax proceeds.—The proceeds of the communications services taxes remitted under this chapter shall be treated as follows:

(2) The proceeds of the taxes remitted under s. 202.12(1)(c) shall be divided as follows:

(a) The portion of such proceeds which constitutes gross receipts taxes, imposed at the rate prescribed in chapter 203, shall be deposited as provided by law and in accordance with s. 9, Art. XII of the State Constitution.

(b) Sixty-three percent ~~The portion of the remainder such proceeds which is derived from the rate component specified in s. 202.12(1)(c)1.~~ shall be allocated to the state and distributed pursuant to s. 212.20(6), except that the proceeds allocated pursuant to s. 212.20(6)(d)3. shall be prorated to the participating counties in the same proportion as that month's collection of the taxes and fees imposed pursuant to chapter 212 and paragraph (1)(b).

(c)1. During each calendar year, the remaining portion of such proceeds shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and shall be allocated in the same proportion as the allocation of total receipts of the half-cent sales tax under s. 218.61 and the emergency distribution under s. 218.65 in the prior state fiscal year. However, during calendar year 2001, state fiscal year 2000-2001 proportions shall be used.

2. The proportion of the proceeds allocated based on the emergency distribution under s. 218.65 shall be distributed pursuant to s. 218.65.

3. In each calendar year, the proportion of the proceeds allocated based on the half-cent sales tax under s. 218.61 shall be allocated to each county in the same proportion as the county's percentage of total sales tax allocation

~~for the prior state fiscal year and distributed pursuant to s. 218.62, except that for calendar year 2001, state fiscal year 2000-2001 proportions shall be used. The remaining portion of such proceeds shall be allocated to the municipalities and counties in proportion to the allocation of receipts from the half-cent sales tax under s. 218.61 and the emergency distribution of such tax under s. 218.65.~~

4. The department shall distribute the appropriate amount to each municipality and county each month at the same time that local communications services taxes are distributed pursuant to subsection (3).

(3)(a) Notwithstanding any law to the contrary, the proceeds of each local communications services tax levied by a municipality or county pursuant to s. 202.19(1) or s. 202.20(1), less the department's costs of administration, shall be transferred to the Local Communications Services Tax Clearing Trust Fund and held there to be distributed to such municipality or county. However, the proceeds of any communications services tax imposed pursuant to s. 202.19(5) shall be deposited and disbursed in accordance with ss. 212.054 and 212.055. For purposes of this section, the proceeds of any tax levied by a municipality, county, or school board under s. 202.19(1) or s. 202.20(1) are all funds collected and received by the department pursuant to a specific levy authorized by such ~~sections~~ section, including any interest and penalties attributable to the tax levy.

(c)1. Except as otherwise provided in this paragraph, proceeds of the taxes levied pursuant to s. 202.19, less amounts deducted for costs of administration in accordance with paragraph (b), shall be distributed monthly to the appropriate jurisdictions. The proceeds of taxes imposed pursuant to s. 202.19(5) shall be distributed in the same manner as discretionary surtaxes are distributed, in accordance with ss. 212.054 and 212.055.

2. The department shall make any adjustments to the distributions pursuant to this paragraph which are necessary to reflect the proper amounts due to individual jurisdictions. In the event that the department adjusts amounts due to reflect a correction in the situsing of a customer, such adjustment shall be limited to the amount of tax actually collected from such customer by the dealer of communication services.

Section 9. Effective with respect to communications services reflected on bills dated on or after October 1, 2001, section 202.19, Florida Statutes, is amended to read:

202.19 Authorization to impose local communications services tax.—

(1) The governing authority of each county and municipality may, by ordinance, levy a discretionary communications services tax.

(2)(a) Charter counties and municipalities may levy the tax authorized by subsection (1) at a rate of up to 5.1 percent for municipalities and charter counties that have not chosen to levy permit fees, and at a rate of up to 4.98 percent for municipalities and charter counties that have chosen to levy permit fees.

(b) Noncharter counties may levy the tax authorized by subsection (1) at a rate of up to 1.6 percent.

(c) The maximum rates authorized by paragraphs (a) and (b) do not include the add-ons of up to 0.12 percent for municipalities and charter counties or of up to 0.24 percent for noncharter counties authorized pursuant to s. 337.401, nor do they supersede conversion or emergency rates authorized by s. 202.20 which are in excess of these maximum rates. The rate of such tax shall be as follows:

~~(a) For municipalities and charter counties, the rate shall be up to the maximum rate determined for municipalities and charter counties in accordance with s. 202.20(2).~~

~~(b) For all other counties, the rate shall be up to the maximum rate determined for other counties in accordance with s. 202.20(2).~~

~~The rate imposed by any municipality or county shall be expressed in increments of one-tenth of a percent and rounded up to the nearest one-tenth percent.~~

~~(3)(a) The maximum rates established under subsection (2) reflect the rates for communications services taxes imposed under this chapter which are necessary for each municipality or county to raise the maximum amount of revenues which it was authorized to raise prior to July 1, 2000, through the imposition of taxes, charges, and fees, but that it is prohibited from imposing under s. 202.24, other than the discretionary surtax authorized under s. 212.055. It is the legislative intent that the maximum rates for charter counties be calculated by treating them as having had the same authority as municipalities to impose franchise fees on recurring local telecommunication service revenues prior to July 1, 2000. However, the Legislature recognizes that the authority of charter counties to impose such fees is in dispute, and the treatment provided in this section is not an expression of legislative intent that charter counties actually do or do not possess such authority.~~

~~(a)(b) The tax authorized under this section includes any fee or other consideration to which the municipality or county is otherwise entitled for granting permission to dealers of communications services, including, but not limited to, or providers of cable television services, as authorized in 47 U.S.C. s. 542, to use or occupy its roads or rights-of-way for the placement, construction, and maintenance of poles, wires, and other fixtures used in the provision of communications services.~~

~~(b)(c) This subsection does not supersede or impair the right, if any, of a municipality or county to require the payment of consideration or to require the payment of regulatory fees or assessments by persons using or occupying its roads or rights-of-way in a capacity other than that of a dealer of communications services.~~

~~(4)(a)1. Except as otherwise provided in this section, the tax imposed by any municipality shall be on all communications services subject to tax under s. 202.12 which:~~

- a.1. Originate or terminate in this state; and
- b.2. Are charged to a service address in the municipality.

2. With respect to private communications services, the tax shall be on the sales price of such services provided within the municipality. In determining the sales price of private communications services subject to tax, the communications service provider shall be entitled to use any method that reasonably allocates the total charges among the state and local taxing jurisdictions in which channel termination points are located. An allocation method is deemed to be reasonable for purposes of this subparagraph if the communications service provider regularly used such method for Florida tax purposes prior to December 31, 2000. If a communications service provider uses a reasonable allocation method, such provider shall be held harmless from any liability for additional tax, interest, or penalty based on a different allocation method.

(b)1. Except as otherwise provided in this section, the tax imposed by any county under subsection (1) shall be on all communications services subject to tax under s. 202.12 which:

- a.1. Originate or terminate in this state; and
- b.2. Are charged to a service address in the unincorporated area of the county.

2. With respect to private communications services, the tax shall be on the sales price of such services provided within the unincorporated area of the county. In determining the amount of charges for private communications services subject to tax, the communications service provider shall be entitled to use any method that reasonably allocates the total charges among the state and local taxing jurisdictions in which channel termination points are located. An allocation method is deemed to be reasonable for purposes of this subparagraph if the communications service provider regularly used such method for Florida tax purposes prior to December 31, 2000. If a communications service provider uses a reasonable allocation method, such provider shall be held harmless from any liability for additional tax, interest, or penalty based on a different allocation method.

(5) In addition to the communications services taxes authorized by subsection (1), a discretionary sales surtax that a county or school board has levied under s. 212.055 is imposed as a local communications services tax under this section, and the rate shall be determined in accordance with s. 202.20(3)(5).

(a) Except as otherwise provided in this subsection, each such tax rate shall be applied, in addition to the other tax rates applied under this chapter, to communications services subject to tax under s. 202.12 which:

- 1.(a) Originate or terminate in this state; and
- 2.(b) Are charged to a service address in the county.

(b) With respect to private communications services, the tax shall be on the sales price of such services provided within the county. In determining the sales price of private communications services subject to tax, the communications service provider shall be entitled to use any method that reasonably allocates the total charges among the state and local taxing jurisdictions in which channel termination points are located. An allocation method is deemed to be reasonable for purposes of this paragraph if the communications service provider regularly used such method for Florida tax purposes prior to December 31, 2000. If a communications service provider uses a reasonable allocation method, such provider shall be held harmless from any liability for additional tax, interest, or penalty based on a different allocation method.

(6) Notwithstanding any other provision of this section, a tax imposed under this section does not apply to any direct-to-home satellite service.

(7) Any tax imposed by a municipality, school board, or county under this section also applies to the actual cost of operating a substitute communications system, to be paid in accordance with s. 202.15. This subsection does not apply to the use by any provider of its own communications system to conduct a business of providing communications services or to the use of any communications system operated by a county, a municipality, the state, or any political subdivision of the state.

(8) Notwithstanding any law to the contrary, a tax imposed under this section shall not exceed \$25,000 per calendar year on communications services charges billed to a service address located in a municipality or county imposing a local communications services tax for interstate communications services that originate outside this state and terminate within this state. This subsection applies only to holders of a direct-pay permit issued under s. 202.12(3) ~~this subsection~~. A person who does not qualify for a direct-pay permit under s. 202.12(3) does not qualify for a direct-pay permit under this subsection. A refund may not be given for taxes paid before receiving a direct-pay permit. Upon application, the department shall identify the service addresses qualifying for the limitation provided by this subsection on the direct-pay permit issued under s. 202.12(3) and authorize ~~may issue a direct-pay permit to the purchaser of communications services authorizing~~ such purchaser to pay the local communications tax on such interstate services directly to the department if the application indicates that the majority of such services used by such person and billed to a service address are for communications originating outside of this state and terminating in this state. The direct-pay permit shall also indicate the counties or municipalities to which it applies. Any dealer of communications services furnishing communications services to the holder of a valid direct-pay permit is relieved of the obligation to collect and remit the tax on such services. Tax payments and returns pursuant to a direct-pay permit shall be monthly. As used in this subsection, "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.

~~(9) A municipality or county that imposes a tax under subsection (1) may use~~ The revenues raised by any such tax imposed under subsection (1) or s.

202.20(1) may be used by a municipality or county for any public purpose, including, but not limited to, pledging such revenues for the repayment of current or future bonded indebtedness. Revenues raised by a tax imposed under subsection (5) shall be used for the same purposes as the underlying discretionary sales surtax imposed by the county or school board under s. 212.055.

(10) Notwithstanding any provision of law to the contrary, the exemption set forth in s. 202.125(1) shall not apply to a tax imposed by a municipality, school board, or county pursuant to subsection (4) or subsection (5).

(11) To the extent that a provider of communications services is required to pay to a local taxing jurisdiction a tax, charge, or other fee under any franchise agreement or ordinance with respect to the services or revenues that are also subject to the tax imposed by this section, such provider is entitled to a credit against the amount payable to the state pursuant to this section in the amount of such tax, charge, or fee with respect to such services or revenues. The amount of such credit shall be deducted from the amount that such local taxing jurisdiction is entitled to receive under s. 202.18(3).

Section 10. Effective January 1, 2004, subsections (4) and (5) of section 202.19, Florida Statutes, as amended by this act, are amended to read:

202.19 Authorization to impose local communications services tax.—

(4)(a)1. Except as otherwise provided in this section, the tax imposed by any municipality shall be on all communications services subject to tax under s. 202.12 which:

a. Originate or terminate in this state; and

b. Are charged to a service address in the municipality.

2. With respect to private communications services, the tax shall be on the sales price of such services provided within the municipality, which shall be determined in accordance with the following provisions:-

a. Any charge with respect to a channel termination point located within such municipality;

b. Any charge for the use of a channel between two channel termination points located in such municipality; and

c. Where channel termination points are located both within and outside of the municipality:

(I) If any segment between two such channel termination points is separately billed, 50 percent of such charge; and

(II) If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel termination points within such municipality and the denominator of which is the total number of channel termination

~~points of the circuit. In determining the sales price of private communications services subject to tax, the communications service provider shall be entitled to use any method that reasonably allocates the total charges among the state and local taxing jurisdictions in which channel termination points are located. An allocation method is deemed to be reasonable for purposes of this subparagraph if the communications service provider regularly used such method for Florida tax purposes prior to December 31, 2000. If a communications service provider uses a reasonable allocation method, such provider shall be held harmless from any liability for additional tax, interest, or penalty based on a different allocation method.~~

(b)1. Except as otherwise provided in this section, the tax imposed by any county under subsection (1) shall be on all communications services subject to tax under s. 202.12 which:

- a. Originate or terminate in this state; and
- b. Are charged to a service address in the unincorporated area of the county.

2. With respect to private communications services, the tax shall be on the sales price of such services provided within the unincorporated area of the county, which shall be determined in accordance with the following provisions:-

a. Any charge with respect to a channel termination point located within the unincorporated area of such county;

b. Any charge for the use of a channel between two channel termination points located in the unincorporated area of such county; and

c. Where channel termination points are located both within and outside of the unincorporated area of such county:

(I) If any segment between two such channel termination points is separately billed, 50 percent of such charge; and

(II) If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel termination points within the unincorporated area of such county and the denominator of which is the total number of channel termination points of the circuit. In determining the amount of charges for private communications services subject to tax, the communications service provider shall be entitled to use any method that reasonably allocates the total charges among the state and local taxing jurisdictions in which channel termination points are located. An allocation method is deemed to be reasonable for purposes of this subparagraph if the communications service provider regularly used such method for Florida tax purposes prior to December 31, 2000. If a communications service provider uses a reasonable allocation method, such provider shall be held harmless from any liability for additional tax, interest, or penalty based on a different allocation method.

(5) In addition to the communications services taxes authorized by subsection (1), a discretionary sales surtax that a county or school board has levied under s. 212.055 is imposed as a local communications services tax under this section, and the rate shall be determined in accordance with s. 202.20(3).

(a) Except as otherwise provided in this subsection, each such tax rate shall be applied, in addition to the other tax rates applied under this chapter, to communications services subject to tax under s. 202.12 which:

1. Originate or terminate in this state; and
2. Are charged to a service address in the county.

(b) With respect to private communications services, the tax shall be on the sales price of such services provided within the county, which shall be determined in accordance with the following provisions:-

1. Any charge with respect to a channel termination point located within such county;

2. Any charge for the use of a channel between two channel termination points located in such county; and

3. Where channel termination points are located both within and outside of such county:

a. If any segment between two such channel termination points is separately billed, 50 percent of such charge; and

b. If any segment of the circuit is not separately billed, an amount equal to the total charge for such circuit multiplied by a fraction, the numerator of which is the number of channel termination points within such county and the denominator of which is the total number of channel termination points of the circuit. In determining the sales price of private communications services subject to tax, the communications service provider shall be entitled to use any method that reasonably allocates the total charges among the state and local taxing jurisdictions in which channel termination points are located. An allocation method is deemed to be reasonable for purposes of this paragraph if the communications service provider regularly used such method for Florida tax purposes prior to December 31, 2000. If a communications service provider uses a reasonable allocation method, such provider shall be held harmless from any liability for additional tax, interest, or penalty based on a different allocation method.

Section 11. Effective with respect to bills issued by communications services providers after August 1, 2002, subsection (12) is added to section 202.19, Florida Statutes, to read:

202.19 Authorization to impose local communications services tax.—

(12) Notwithstanding any other provision of this section, with respect to mobile communications services, the rate of a local communications services tax levied under this section shall be applied to the sales price of all mobile

communications services deemed to be provided to a customer by a home service provider pursuant to s. 117(a) of the Mobile Telecommunications Sourcing Act, Pub. L. No. 106-252, if such customer's service address is located within the municipality levying the tax or within the unincorporated area of the county levying the tax, as the case may be.

Section 12. Effective with respect to communications services reflected on bills dated on or after October 1, 2001, section 202.20, Florida Statutes, is amended to read:

202.20 Local communications services tax conversion rates.—

(1)(a) For the period of October 1, 2001, through September 30, 2002, there are hereby levied the following local communications services tax conversion rates on taxable sales as authorized by s. 202.19. The conversion rates take effect without any action required by the local government. The conversion rates for local governments that have not chosen to levy permit fees do not include the add-ons of up to 0.12 percent for municipalities and charter counties or of up to 0.24 percent for noncharter counties authorized pursuant to s. 337.401.

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>ALACHUA</u>	<u>Alachua</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Alachua</u>	<u>Alachua</u>	<u>4.10%</u>	<u>3.98%</u>
<u>Archer</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
<u>Gainesville</u>	<u>Alachua</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Hawthorne</u>	<u>Alachua</u>	<u>2.00%</u>	<u>1.88%</u>
<u>High Springs</u>	<u>Alachua</u>	<u>2.80%</u>	<u>2.68%</u>
<u>LaCrosse</u>	<u>Alachua</u>	<u>3.60%</u>	<u>3.48%</u>
<u>Micanopy</u>	<u>Alachua</u>	<u>2.70%</u>	<u>2.58%</u>
<u>Newberry</u>	<u>Alachua</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Waldo</u>	<u>Alachua</u>	<u>1.40%</u>	<u>1.28%</u>
<u>BAKER</u>	<u>Baker</u>	<u>0.50%</u>	<u>0.50%</u>
<u>Glen Saint Mary</u>	<u>Baker</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Macclenny</u>	<u>Baker</u>	<u>6.40%</u>	<u>6.28%</u>
<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Callaway</u>	<u>Bay</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Cedar Grove</u>	<u>Bay</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Lynn Haven</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Mexico Beach</u>	<u>Bay</u>	<u>3.20%</u>	<u>3.08%</u>
<u>Panama City</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Panama City Beach</u>	<u>Bay</u>	<u>3.80%</u>	<u>3.68%</u>
<u>Parker</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Springfield</u>	<u>Bay</u>	<u>4.40%</u>	<u>4.28%</u>
<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Brooker</u>	<u>Bradford</u>	<u>3.20%</u>	<u>3.08%</u>
<u>Hampton</u>	<u>Bradford</u>	<u>2.40%</u>	<u>2.28%</u>
<u>Lawtey</u>	<u>Bradford</u>	<u>1.20%</u>	<u>1.08%</u>
<u>Starke</u>	<u>Bradford</u>	<u>3.80%</u>	<u>3.08%</u>
<u>BREVARD</u>	<u>Brevard</u>	<u>1.40%</u>	<u>1.18%</u>
<u>Cape Canaveral</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Cocoa</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Indiatlantic Indian</u>	<u>Brevard</u>	<u>6.70%</u>	<u>6.58%</u>
<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Malabar</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Melbourne Beach</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Melbourne Village</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
<u>Palm Bay</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Palm Shores</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Rockledge</u>	<u>Brevard</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Satellite Beach</u>	<u>Brevard</u>	<u>1.80%</u>	<u>1.68%</u>
<u>Titusville</u>	<u>Brevard</u>	<u>5.70%</u>	<u>5.58%</u>
<u>West Melbourne</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>
<u>BROWARD</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Coconut Creek</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Cooper City</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Coral Springs</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Dania</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Davie</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Deerfield Beach</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
<u>Ft. Lauderdale</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Hallandale Hillsboro</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Beach</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
<u>Hollywood</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Lauderdale-by-the-Sea</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Lauderdale Lakes</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Lauderhill</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Lazy Lake Village Lighthouse Point</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
<u>Margate</u>	<u>Broward</u>	<u>6.60%</u>	<u>6.48%</u>
<u>Miramar</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
<u>North Lauderdale</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Oakland Park</u>	<u>Broward</u>	<u>4.10%</u>	<u>3.98%</u>
<u>Parkland</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Pembroke Park</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
<u>Pembroke Pines</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Plantation</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Pompano Beach</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Sea Ranch Lakes</u>	<u>Broward</u>	<u>1.60%</u>	<u>1.48%</u>
<u>Southwest Ranches</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Sunrise</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Tamarac</u>	<u>Broward</u>	<u>2.50%</u>	<u>1.78%</u>
<u>Weston</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Wilton Manors</u>	<u>Broward</u>	<u>5.90%</u>	<u>5.78%</u>
<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Altha</u>	<u>Calhoun</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Blountstown</u>	<u>Calhoun</u>	<u>1.40%</u>	<u>1.28%</u>
<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>2.00%</u>	<u>1.88%</u>
<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.40%</u>	<u>5.28%</u>
<u>CITRUS</u>	<u>Citrus</u>	<u>2.10%</u>	<u>2.10%</u>
<u>Crystal River</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Inverness</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
<u>CLAY</u>	<u>Clay</u>	<u>6.30%</u>	<u>6.18%</u>
<u>Green Cove Springs</u>	<u>Clay</u>	<u>4.00%</u>	<u>3.88%</u>
<u>Keystone Heights</u>	<u>Clay</u>	<u>2.30%</u>	<u>2.18%</u>
<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
<u>Penney Farms</u>	<u>Clay</u>	<u>2.00%</u>	<u>1.88%</u>
<u>COLLIER</u>	<u>Collier</u>	<u>2.30%</u>	<u>2.30%</u>
<u>Everglades</u>	<u>Collier</u>	<u>4.20%</u>	<u>3.88%</u>
<u>Marco Island</u>	<u>Collier</u>	<u>2.50%</u>	<u>1.98%</u>
<u>Naples</u>	<u>Collier</u>	<u>3.60%</u>	<u>3.48%</u>
<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.40%</u>	<u>1.40%</u>
<u>Ft. White</u>	<u>Columbia</u>	<u>0.70%</u>	<u>0.58%</u>
<u>Lake City</u>	<u>Columbia</u>	<u>4.70%</u>	<u>4.58%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>DESOTO</u>	<u>DeSoto</u>	<u>2.20%</u>	<u>2.20%</u>
<u>Arcadia</u>	<u>DeSoto</u>	<u>4.00%</u>	<u>3.88%</u>
<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
<u>Cross City</u>	<u>Dixie</u>	<u>2.70%</u>	<u>2.58%</u>
<u>Horseshoe Beach</u>	<u>Dixie</u>	<u>6.70%</u>	<u>6.58%</u>
<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Atlantic Beach</u>	<u>Duval</u>	<u>6.40%</u>	<u>6.28%</u>
<u>Baldwin</u>	<u>Duval</u>	<u>6.60%</u>	<u>6.48%</u>
<u>Jacksonville</u>			
<u>Beach</u>	<u>Duval</u>	<u>5.00%</u>	<u>4.78%</u>
<u>Neptune Beach</u>	<u>Duval</u>	<u>4.30%</u>	<u>4.18%</u>
<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.70%</u>	<u>1.70%</u>
<u>Century</u>	<u>Escambia</u>	<u>2.30%</u>	<u>2.18%</u>
<u>Pensacola</u>	<u>Escambia</u>	<u>5.50%</u>	<u>5.38%</u>
<u>FLAGLER</u>	<u>Flagler</u>	<u>0.70%</u>	<u>0.70%</u>
<u>Beverly Beach</u>	<u>Flagler</u>	<u>2.00%</u>	<u>1.88%</u>
<u>Bunnell</u>	<u>Flagler</u>	<u>2.70%</u>	<u>2.58%</u>
<u>Flagler Beach</u>	<u>Flagler & Volusia</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Marineland</u>	<u>Flagler & St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
<u>Palm Coast</u>	<u>Flagler</u>	<u>1.40%</u>	<u>1.28%</u>
<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
<u>Apalachicola</u>	<u>Franklin</u>	<u>3.90%</u>	<u>3.78%</u>
<u>Carrabelle</u>	<u>Franklin</u>	<u>6.20%</u>	<u>6.08%</u>
<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.30%</u>	<u>0.30%</u>
<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Gretna</u>	<u>Gadsden</u>	<u>4.20%</u>	<u>4.08%</u>
<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
<u>Midway</u>	<u>Gadsden</u>	<u>4.00%</u>	<u>3.88%</u>
<u>Quincy</u>	<u>Gadsden</u>	<u>1.20%</u>	<u>1.08%</u>
<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Bell</u>	<u>Gilchrist</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Fanning</u>	<u>Gilchrist & Levy</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Springs</u>	<u>Gilchrist</u>	<u>4.20%</u>	<u>4.08%</u>
<u>Trenton</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
<u>GLADES</u>	<u>Glades</u>	<u>1.30%</u>	<u>1.18%</u>
<u>Moore Haven</u>	<u>Gulf</u>	<u>0.40%</u>	<u>0.40%</u>
<u>GULF</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
<u>Wewahitchka</u>	<u>Gulf</u>	<u>0.30%</u>	<u>0.30%</u>
<u>HAMILTON</u>	<u>Hamilton</u>		

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
Jasper	Hamilton	5.20%	4.98%
Jennings	Hamilton	1.60%	1.48%
White Springs	Hamilton	5.40%	5.28%
HARDEE	Hardee	1.20%	1.20%
Bowling Green	Hardee	3.40%	3.28%
Wauchula	Hardee	5.40%	5.28%
Zolfo Springs	Hardee	2.40%	2.28%
HENDRY	Hendry	0.70%	0.70%
Clewiston	Hendry	3.50%	3.38%
La Belle	Hendry	4.40%	4.28%
HERNANDO	Hernando	1.50%	1.50%
Brooksville	Hernando	1.00%	0.88%
Weeki Wachee	Hernando	0.10%	0.00%
HIGHLANDS	Highlands	1.20%	1.20%
Avon Park	Highlands	4.70%	4.58%
Lake Placid	Highlands	1.00%	0.88%
Sebring	Highlands	1.20%	0.88%
HILLSBOROUGH	Hillsborough	2.20%	2.08%
Plant City	Hillsborough	6.10%	5.98%
Tampa	Hillsborough	5.50%	5.28%
Temple			
Terrace	Hillsborough	5.80%	5.68%
HOLMES	Holmes	0.20%	0.20%
Bonifay	Holmes	6.20%	6.08%
Esto	Holmes	0.90%	0.78%
Noma	Holmes	0.20%	0.08%
Ponce de Leon	Holmes	2.90%	2.78%
Westville	Holmes	1.00%	0.88%
INDIAN RIVER	Indian River	1.50%	1.50%
Fellsmere	Indian River	4.40%	4.28%
Indian River			
Shores	Indian River	3.00%	2.88%
Orchid	Indian River	2.30%	2.18%
Sebastian	Indian River	3.50%	3.38%
Vero Beach	Indian River	5.40%	5.28%
JACKSON	Jackson	0.20%	0.20%
Alford	Jackson	0.30%	0.18%
Bascom	Jackson	1.30%	1.18%
Campbellton	Jackson	0.30%	0.18%
Cottdale	Jackson	4.70%	4.58%
Graceville	Jackson	4.80%	4.68%
Grand Ridge	Jackson	0.80%	0.68%
Greenwood	Jackson	0.40%	0.28%
Jacob City	Jackson	0.00%	0.00%
Malone	Jackson	0.50%	0.38%

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Marianna</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Sneads</u>	<u>Jackson</u>	<u>3.60%</u>	<u>3.48%</u>
<u>JEFFERSON</u>	<u>Jefferson</u>	<u>1.00%</u>	<u>1.00%</u>
<u>Monticello</u>	<u>Jefferson</u>	<u>4.90%</u>	<u>4.78%</u>
<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Mayo</u>	<u>Lafayette</u>	<u>2.10%</u>	<u>1.98%</u>
<u>LAKE</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.90%</u>
<u>Astatula</u>	<u>Lake</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Clermont</u>	<u>Lake</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Eustis</u>	<u>Lake</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Fruitland</u>			
<u>Park</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Groveland</u>	<u>Lake</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Howey-in-the-Hills</u>	<u>Lake</u>	<u>3.60%</u>	<u>3.48%</u>
<u>Lady Lake</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.38%</u>
<u>Leesburg</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
<u>Mascotte</u>	<u>Lake</u>	<u>4.20%</u>	<u>4.08%</u>
<u>Minneola</u>	<u>Lake</u>	<u>3.50%</u>	<u>3.38%</u>
<u>Montverde</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.78%</u>
<u>Mount Dora</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.28%</u>
<u>Tavares</u>	<u>Lake</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Umatilla</u>	<u>Lake</u>	<u>3.40%</u>	<u>3.28%</u>
<u>LEE</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
<u>Bonita</u>			
<u>Springs</u>	<u>Lee</u>	<u>1.90%</u>	<u>1.78%</u>
<u>Cape Coral</u>	<u>Lee</u>	<u>1.60%</u>	<u>1.48%</u>
<u>Ft. Myers</u>	<u>Lee</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Ft. Myers</u>			
<u>Beach</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
<u>Sanibel</u>	<u>Lee</u>	<u>2.50%</u>	<u>2.38%</u>
<u>LEON</u>	<u>Leon</u>	<u>1.10%</u>	<u>1.10%</u>
<u>Tallahassee</u>	<u>Leon</u>	<u>4.70%</u>	<u>4.58%</u>
<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Bronson</u>	<u>Levy</u>	<u>2.80%</u>	<u>2.68%</u>
<u>Cedar Key</u>	<u>Levy</u>	<u>2.30%</u>	<u>2.18%</u>
<u>Chiefland</u>	<u>Levy</u>	<u>2.90%</u>	<u>2.78%</u>
<u>Inglis</u>	<u>Levy</u>	<u>3.80%</u>	<u>3.68%</u>
<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
<u>Williston</u>	<u>Levy</u>	<u>1.80%</u>	<u>1.68%</u>
<u>Yankeetown</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
<u>Bristol</u>	<u>Liberty</u>	<u>3.10%</u>	<u>2.98%</u>
<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
<u>Greenville</u>	<u>Madison</u>	<u>2.30%</u>	<u>2.18%</u>

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<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
<u>Madison</u>	<u>Madison</u>	<u>5.30%</u>	<u>4.88%</u>
<u>MANATEE</u>	<u>Manatee</u>	<u>0.80%</u>	<u>0.80%</u>
<u>Anna Maria</u>	<u>Manatee</u>	<u>1.50%</u>	<u>1.38%</u>
<u>Bradenton</u>	<u>Manatee</u>	<u>6.10%</u>	<u>5.98%</u>
<u>Bradenton Beach</u>	<u>Manatee</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.80%</u>	<u>3.68%</u>
<u>Palmetto</u>	<u>Manatee</u>	<u>5.80%</u>	<u>5.68%</u>
<u>Longboat Key</u>	<u>Manatee & Sarasota</u>	<u>3.50%</u>	<u>3.38%</u>
<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Belleview</u>	<u>Marion</u>	<u>1.00%</u>	<u>0.88%</u>
<u>Dunnellon</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
<u>McIntosh</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
<u>Ocala</u>	<u>Marion</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Reddick</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
<u>MARTIN</u>	<u>Martin</u>	<u>1.50%</u>	<u>1.50%</u>
<u>Jupiter Island</u>	<u>Martin</u>	<u>0.70%</u>	<u>0.58%</u>
<u>Ocean Breeze Park</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
<u>Sewalls Point</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
<u>Stuart</u>	<u>Martin</u>	<u>5.20%</u>	<u>5.08%</u>
<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.78%</u>
<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Bay Harbor Islands</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
<u>El Portal</u>	<u>Miami-Dade</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.80%</u>	<u>5.68%</u>
<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.10%</u>	<u>1.98%</u>
<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Hialeah Gardens</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Indian Creek Village</u>	<u>Miami-Dade</u>	<u>0.80%</u>	<u>0.68%</u>
<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Medley</u>	<u>Miami-Dade</u>	<u>6.70%</u>	<u>6.58%</u>
<u>Miami</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.20%</u>	<u>3.08%</u>
<u>North Bay</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
<u>North Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
<u>North Miami Beach</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>4.00%</u>	<u>3.88%</u>
<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.90%</u>	<u>5.78%</u>
<u>South Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Sunny Isles Beach</u>	<u>Miami-Dade</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Surfside</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Virginia Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
<u>MONROE</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.50%</u>
<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
<u>Key Colony Beach</u>	<u>Monroe</u>	<u>2.60%</u>	<u>2.48%</u>
<u>Key West</u>	<u>Monroe</u>	<u>1.60%</u>	<u>1.48%</u>
<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Marathon</u>	<u>Monroe</u>	<u>2.10%</u>	<u>1.68%</u>
<u>NASSAU</u>	<u>Nassau</u>	<u>0.80%</u>	<u>0.80%</u>
<u>Callahan</u>	<u>Nassau</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Fernandina</u>			
<u>Beach</u>	<u>Nassau</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Hilliard</u>	<u>Nassau</u>	<u>3.40%</u>	<u>3.28%</u>
<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.70%</u>	<u>0.70%</u>
<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Crestview</u>	<u>Okaloosa</u>	<u>3.70%</u>	<u>3.58%</u>
<u>Destin</u>	<u>Okaloosa</u>	<u>2.10%</u>	<u>1.98%</u>
<u>Ft. Walton Beach</u>	<u>Okaloosa</u>	<u>5.90%</u>	<u>5.78%</u>
<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>3.00%</u>	<u>2.88%</u>
<u>Mary Esther</u>	<u>Okaloosa</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Niceville</u>	<u>Okaloosa</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Valparaiso</u>	<u>Okaloosa</u>	<u>4.10%</u>	<u>3.98%</u>
<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.90%</u>	<u>0.90%</u>
<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.80%</u>	<u>4.68%</u>
<u>ORANGE</u>	<u>Orange</u>	<u>5.20%</u>	<u>4.98%</u>
<u>Apopka</u>	<u>Orange</u>	<u>6.50%</u>	<u>6.38%</u>
<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Belle Isle</u>	<u>Orange</u>	<u>1.80%</u>	<u>1.68%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Eatonville</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
<u>Lake Buena Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Maitland</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.38%</u>
<u>Oakland</u>	<u>Orange</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Ocoee</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.68%</u>
<u>Orlando</u>	<u>Orange</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Windermere</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Winter Garden</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Winter Park</u>	<u>Orange</u>	<u>6.10%</u>	<u>5.98%</u>
<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.28%</u>
<u>Kissimmee</u>	<u>Osceola</u>	<u>4.80%</u>	<u>4.68%</u>
<u>St. Cloud</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.38%</u>
<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.20%</u>	<u>0.28%</u>
<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.40%</u>	<u>2.28%</u>
<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
<u>Golfview</u>	<u>Palm Beach</u>	<u>0.70%</u>	<u>0.58%</u>
<u>Greenacres</u>			
<u>City</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.28%</u>
<u>Highland</u>			
<u>Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>6.30%</u>	<u>6.18%</u>
<u>Juno Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Jupiter</u>			
<u>Inlet Colony</u>	<u>Palm Beach</u>	<u>2.10%</u>	<u>1.98%</u>
<u>Lake Clarke</u>			
<u>Shores</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Lake Worth</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Lantana</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.80%</u>	<u>1.68%</u>
<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.90%</u>	<u>5.78%</u>
<u>North Palm</u>			
<u>Beach</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.28%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Palm Beach Gardens</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
<u>Palm Beach Shores</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Royal Palm Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
<u>South Bay</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
<u>South Palm Beach</u>	<u>Palm Beach</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Tequesta Village</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Wellington</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
<u>West Palm Beach</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
<u>PASCO</u>	<u>Pasco</u>	<u>1.60%</u>	<u>1.60%</u>
<u>Dade City</u>	<u>Pasco</u>	<u>5.30%</u>	<u>5.18%</u>
<u>New Port Richey</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
<u>Port Richey</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
<u>Saint Leo</u>	<u>Pasco</u>	<u>1.10%</u>	<u>0.98%</u>
<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
<u>PINELLAS</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
<u>Belleair</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
<u>Belleair Beach</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
<u>Belleair Bluffs</u>	<u>Pinellas</u>	<u>2.10%</u>	<u>1.98%</u>
<u>Belleair Shore</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
<u>Clearwater</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Dunedin</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Gulfport</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
<u>Indian Rocks Beach</u>	<u>Pinellas</u>	<u>2.50%</u>	<u>2.38%</u>
<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.80%</u>	<u>2.68%</u>
<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.40%</u>	<u>1.28%</u>
<u>Largo</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Madeira Beach North</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Redington Beach</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
<u>Oldsmar</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
<u>Redington Beach</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
<u>Redington Shores</u>	<u>Pinellas</u>	<u>1.20%</u>	<u>1.08%</u>
<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.90%</u>	<u>6.38%</u>
<u>St. Pete Beach</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
<u>St. Petersburg</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Seminole</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
<u>South Pasadena</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
<u>Tarpon Springs</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
<u>Treasure Island</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
<u>POLK</u>	<u>Polk</u>	<u>2.90%</u>	<u>2.78%</u>
<u>Auburndale</u>	<u>Polk</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Bartow</u>	<u>Polk</u>	<u>6.50%</u>	<u>5.68%</u>
<u>Davenport</u>	<u>Polk</u>	<u>3.70%</u>	<u>3.58%</u>
<u>Dundee</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Eagle Lake</u>	<u>Polk</u>	<u>5.80%</u>	<u>5.68%</u>
<u>Ft. Meade</u>	<u>Polk</u>	<u>5.60%</u>	<u>4.98%</u>
<u>Frostproof</u>	<u>Polk</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Haines City</u>	<u>Polk</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Hillcrest Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Lake Alfred</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.90%</u>	<u>3.78%</u>
<u>Lake Wales</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Lakeland</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Mulberry</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
<u>Polk City</u>	<u>Polk</u>	<u>3.00%</u>	<u>2.88%</u>
<u>Winter Haven</u>	<u>Polk</u>	<u>6.70%</u>	<u>6.58%</u>
<u>PUTNAM</u>	<u>Putnam</u>	<u>1.30%</u>	<u>1.30%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Crescent City</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Interlachen</u>	<u>Putnam</u>	<u>1.80%</u>	<u>1.68%</u>
<u>Palatka</u>	<u>Putnam</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Pomona Park</u>	<u>Putnam</u>	<u>3.10%</u>	<u>2.98%</u>
<u>Welaka</u>	<u>Putnam</u>	<u>2.70%</u>	<u>2.58%</u>
<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.70%</u>	<u>1.70%</u>
<u>SANTA BREEZE</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Jay</u>	<u>Santa Rosa</u>	<u>1.40%</u>	<u>1.28%</u>
<u>Milton</u>	<u>Santa Rosa</u>	<u>6.20%</u>	<u>6.08%</u>
<u>SARASOTA</u>	<u>Sarasota</u>	<u>5.10%</u>	<u>4.98%</u>
<u>North Port</u>	<u>Sarasota</u>	<u>6.10%</u>	<u>5.98%</u>
<u>Sarasota</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Venice</u>	<u>Sarasota</u>	<u>5.40%</u>	<u>5.28%</u>
<u>SEMINOLE</u>	<u>Seminole</u>	<u>3.20%</u>	<u>2.98%</u>
<u>Altamonte Springs</u>	<u>Seminole</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Casselberry</u>	<u>Seminole</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Lake Mary</u>	<u>Seminole</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Longwood</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
<u>Oviedo</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Sanford</u>	<u>Seminole</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Winter Springs</u>	<u>Seminole</u>	<u>6.20%</u>	<u>6.08%</u>
<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.30%</u>	<u>1.30%</u>
<u>Hastings</u>	<u>St. Johns</u>	<u>1.60%</u>	<u>1.48%</u>
<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.80%</u>	<u>4.68%</u>
<u>St. Augustine Beach</u>	<u>St. Johns</u>	<u>4.90%</u>	<u>4.78%</u>
<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Port St. Lucie</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
<u>St. Lucie Village</u>	<u>St. Lucie</u>	<u>1.80%</u>	<u>1.68%</u>
<u>SUMTER</u>	<u>Sumter</u>	<u>0.80%</u>	<u>0.80%</u>
<u>Bushnell</u>	<u>Sumter</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Center Hill</u>	<u>Sumter</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Coleman</u>	<u>Sumter</u>	<u>4.20%</u>	<u>4.08%</u>
<u>Webster</u>	<u>Sumter</u>	<u>3.30%</u>	<u>3.18%</u>
<u>Wildwood</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.50%</u>	<u>0.50%</u>
<u>Branford</u>	<u>Suwannee</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Live Oak</u>	<u>Suwannee</u>	<u>6.00%</u>	<u>5.88%</u>
<u>TAYLOR</u>	<u>Taylor</u>	<u>1.20%</u>	<u>1.20%</u>
<u>Perry</u>	<u>Taylor</u>	<u>5.90%</u>	<u>5.78%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
<u>Lake Butler</u>	<u>Union</u>	<u>2.50%</u>	<u>2.38%</u>
<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Worthington Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
<u>VOLUSIA</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
<u>Daytona Beach</u>	<u>Volusia</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Daytona Beach Shores</u>	<u>Volusia</u>	<u>5.50%</u>	<u>5.38%</u>
<u>DeBary</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
<u>DeLand</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Deltona</u>	<u>Volusia</u>	<u>6.60%</u>	<u>6.48%</u>
<u>Edgewater</u>	<u>Volusia</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Holly Hill</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
<u>Lake Helen</u>	<u>Volusia</u>	<u>2.20%</u>	<u>2.08%</u>
<u>New Smyrna Beach</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Oak Hill</u>	<u>Volusia</u>	<u>3.80%</u>	<u>3.68%</u>
<u>Orange City</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Ormond Beach</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Pierson</u>	<u>Volusia</u>	<u>1.20%</u>	<u>1.08%</u>
<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Port Orange</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
<u>South Daytona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.90%</u>	<u>0.90%</u>
<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.30%</u>	<u>1.18%</u>
<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
<u>DeFuniak Springs</u>	<u>Walton</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Freeport</u>	<u>Walton</u>	<u>1.40%</u>	<u>1.28%</u>
<u>Paxton</u>	<u>Walton</u>	<u>2.80%</u>	<u>2.68%</u>
<u>WASHINGTON</u>	<u>Washington</u>	<u>0.30%</u>	<u>0.30%</u>
<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
<u>Chipley</u>	<u>Washington</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
<u>Vernon</u>	<u>Washington</u>	<u>5.80%</u>	<u>5.68%</u>
<u>Wausau</u>	<u>Washington</u>	<u>1.90%</u>	<u>1.78%</u>

The conversion rate displayed in the rows with the name of the county in capitalized letters assigns the conversion rate for the unincorporated area. This paragraph is repealed October 1, 2002.

(b) Beginning October 1, 2002, there are hereby levied the following local communications services tax conversion rates on taxable sales as authorized

by s. 202.19. The conversion rates take effect without any action required by the local government. The conversion rates for local governments that have not chosen to levy permit fees do not include the add-ons of up to 0.12 percent for municipalities and charter counties or of up to 0.24 percent for noncharter counties authorized pursuant to s. 337.401.

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>ALACHUA</u>	<u>Alachua</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Alachua</u>	<u>Alachua</u>	<u>3.80%</u>	<u>3.58%</u>
<u>Archer</u>	<u>Alachua</u>	<u>3.10%</u>	<u>2.98%</u>
<u>Gainesville</u>	<u>Alachua</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Hawthorne</u>	<u>Alachua</u>	<u>1.90%</u>	<u>1.78%</u>
<u>High Springs</u>	<u>Alachua</u>	<u>2.60%</u>	<u>2.48%</u>
<u>LaCrosse</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
<u>Micanopy</u>	<u>Alachua</u>	<u>2.50%</u>	<u>2.38%</u>
<u>Newberry</u>	<u>Alachua</u>	<u>4.20%</u>	<u>4.08%</u>
<u>Waldo</u>	<u>Alachua</u>	<u>1.30%</u>	<u>1.18%</u>
<u>BAKER</u>	<u>Baker</u>	<u>0.40%</u>	<u>0.40%</u>
<u>Glen Saint Mary</u>	<u>Baker</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Maccleddy</u>	<u>Baker</u>	<u>5.90%</u>	<u>5.78%</u>
<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Callaway</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Cedar Grove</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Lynn Haven</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Mexico Beach</u>	<u>Bay</u>	<u>3.00%</u>	<u>2.88%</u>
<u>Panama City</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Beach</u>	<u>Bay</u>	<u>3.50%</u>	<u>3.38%</u>
<u>Parker</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Springfield</u>	<u>Bay</u>	<u>4.00%</u>	<u>3.88%</u>
<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
<u>Brooker</u>	<u>Bradford</u>	<u>3.00%</u>	<u>2.88%</u>
<u>Hampton</u>	<u>Bradford</u>	<u>2.20%</u>	<u>2.08%</u>
<u>Lawtey</u>	<u>Bradford</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Starke</u>	<u>Bradford</u>	<u>3.50%</u>	<u>2.88%</u>
<u>BREVARD</u>	<u>Brevard</u>	<u>1.30%</u>	<u>1.08%</u>
<u>Cape Canaveral</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
<u>Cocoa</u>	<u>Brevard</u>	<u>3.90%</u>	<u>3.78%</u>
<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Indiatlantic</u>	<u>Brevard</u>	<u>6.20%</u>	<u>6.08%</u>
<u>Indian Harbour Beach</u>	<u>Brevard</u>	<u>4.00%</u>	<u>3.88%</u>
<u>Malabar</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Melbourne</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Melbourne Beach</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Melbourne Village</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
<u>Palm Bay</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Palm Shores</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Rockledge</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
<u>Satellite Beach</u>	<u>Brevard</u>	<u>1.70%</u>	<u>1.58%</u>
<u>Titusville</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
<u>West Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
<u>BROWARD</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Coconut Creek</u>	<u>Broward</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Cooper City</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Coral Springs</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Dania</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Davie</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Deerfield Beach</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
<u>Ft. Lauderdale</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Hallandale</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Hillsboro Beach</u>	<u>Broward</u>	<u>1.20%</u>	<u>1.08%</u>
<u>Hollywood</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Lauderdale-by-the-Sea</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Lauderdale Lakes</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Lauderhill</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Lazy Lake</u>			
<u>Village Lighthouse</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
<u>Point Margate</u>	<u>Broward</u>	<u>6.10%</u>	<u>5.98%</u>
<u>Miramar</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Miramar</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
<u>North Lauderdale</u>	<u>Broward</u>	<u>3.80%</u>	<u>3.68%</u>
<u>Oakland Park</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Parkland</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
<u>Pembroke Park</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Pembroke Pines</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Plantation</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Pompano Beach Sea Ranch Lakes Southwest Ranches Sunrise Tamarac Weston Wilton Manors</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
<u>CALHOUN</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
<u>Altha Blountstown CHARLOTTE</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
<u>Punta Gorda CITRUS</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Crystal River</u>	<u>Broward</u>	<u>2.30%</u>	<u>1.58%</u>
<u>Inverness</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
<u>CLAY</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Green Cove Springs</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Keystone Heights</u>	<u>Calhoun</u>	<u>4.00%</u>	<u>3.88%</u>
<u>Orange Park</u>	<u>Calhoun</u>	<u>1.30%</u>	<u>1.18%</u>
<u>Penney Farms</u>	<u>Charlotte</u>	<u>1.80%</u>	<u>1.68%</u>
<u>COLLIER</u>	<u>Charlotte</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Everglades</u>	<u>Citrus</u>	<u>2.00%</u>	<u>2.00%</u>
<u>Marco Island</u>	<u>Citrus</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Naples</u>	<u>Citrus</u>	<u>5.20%</u>	<u>5.08%</u>
<u>COLUMBIA</u>	<u>Clay</u>	<u>5.80%</u>	<u>5.68%</u>
<u>Ft. White</u>	<u>Clay</u>	<u>3.70%</u>	<u>3.58%</u>
<u>Lake City</u>	<u>Clay</u>	<u>2.10%</u>	<u>1.98%</u>
<u>DESOTO</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
<u>Arcadia</u>	<u>Clay</u>	<u>1.90%</u>	<u>1.78%</u>
<u>DIXIE</u>	<u>Collier</u>	<u>2.10%</u>	<u>2.10%</u>
<u>Cross City</u>	<u>Collier</u>	<u>2.10%</u>	<u>2.10%</u>
<u>Horseshoe Beach</u>	<u>Collier</u>	<u>3.90%</u>	<u>3.58%</u>
<u>DUVAL/Jax Atlantic</u>	<u>Collier</u>	<u>3.90%</u>	<u>3.58%</u>
<u>Baldwin</u>	<u>Collier</u>	<u>2.30%</u>	<u>1.78%</u>
<u>Jacksonville</u>	<u>Collier</u>	<u>2.30%</u>	<u>1.78%</u>
<u>Beach</u>	<u>Collier</u>	<u>3.30%</u>	<u>3.18%</u>
<u>Neptune Beach</u>	<u>Columbia</u>	<u>1.30%</u>	<u>1.30%</u>
<u>ESCAMBIA</u>	<u>Columbia</u>	<u>1.30%</u>	<u>1.30%</u>
	<u>Columbia</u>	<u>0.60%</u>	<u>0.48%</u>
	<u>Columbia</u>	<u>4.40%</u>	<u>4.28%</u>
	<u>Desoto</u>	<u>2.10%</u>	<u>2.10%</u>
	<u>Desoto</u>	<u>3.70%</u>	<u>3.58%</u>
	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
	<u>Dixie</u>	<u>2.50%</u>	<u>2.38%</u>
	<u>Dixie</u>	<u>6.20%</u>	<u>6.08%</u>
	<u>Duval</u>	<u>4.50%</u>	<u>4.38%</u>
	<u>Duval</u>	<u>5.90%</u>	<u>5.78%</u>
	<u>Duval</u>	<u>6.10%</u>	<u>5.98%</u>
	<u>Duval</u>	<u>4.60%</u>	<u>4.38%</u>
	<u>Duval</u>	<u>4.00%</u>	<u>3.88%</u>
	<u>Escambia</u>	<u>1.60%</u>	<u>1.60%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Century</u>	<u>Escambia</u>	<u>2.10%</u>	<u>1.98%</u>
<u>Pensacola</u>	<u>Escambia</u>	<u>5.10%</u>	<u>4.88%</u>
<u>FLAGLER</u>	<u>Flagler</u>	<u>0.60%</u>	<u>0.60%</u>
<u>Beverly Beach</u>	<u>Flagler</u>	<u>1.80%</u>	<u>1.68%</u>
<u>Bunnell</u>	<u>Flagler</u>	<u>2.50%</u>	<u>2.38%</u>
<u>Flagler Beach</u>	<u>Flagler & Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Marineland</u>	<u>Flagler & St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
<u>Palm Coast</u>	<u>Flagler</u>	<u>1.30%</u>	<u>1.18%</u>
<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
<u>Apalachicola</u>	<u>Franklin</u>	<u>3.60%</u>	<u>3.48%</u>
<u>Carrabelle</u>	<u>Franklin</u>	<u>5.70%</u>	<u>5.58%</u>
<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.20%</u>	<u>0.20%</u>
<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.00%</u>	<u>0.88%</u>
<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Gretna</u>	<u>Gadsden</u>	<u>3.90%</u>	<u>3.78%</u>
<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
<u>Midway</u>	<u>Gadsden</u>	<u>3.70%</u>	<u>3.58%</u>
<u>Quincy</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Bell</u>	<u>Gilchrist</u>	<u>4.50%</u>	<u>4.38%</u>
<u>Fanning Springs</u>	<u>Gilchrist & Levy</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Trenton</u>	<u>Gilchrist</u>	<u>3.90%</u>	<u>3.78%</u>
<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
<u>Moore Haven</u>	<u>Glades</u>	<u>1.20%</u>	<u>1.08%</u>
<u>GULF</u>	<u>Gulf</u>	<u>0.30%</u>	<u>0.30%</u>
<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
<u>Jasper</u>	<u>Hamilton</u>	<u>4.80%</u>	<u>4.58%</u>
<u>Jennings</u>	<u>Hamilton</u>	<u>1.50%</u>	<u>1.38%</u>
<u>White Springs</u>	<u>Hamilton</u>	<u>5.00%</u>	<u>4.88%</u>
<u>HARDEE</u>	<u>Hardee</u>	<u>1.10%</u>	<u>1.10%</u>
<u>Bowling Green</u>	<u>Hardee</u>	<u>3.20%</u>	<u>3.08%</u>
<u>Wauchula</u>	<u>Hardee</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.20%</u>	<u>2.08%</u>
<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
<u>Clewiston</u>	<u>Hendry</u>	<u>3.20%</u>	<u>3.08%</u>
<u>La Belle</u>	<u>Hendry</u>	<u>4.10%</u>	<u>3.98%</u>
<u>HERNANDO</u>	<u>Hernando</u>	<u>1.40%</u>	<u>1.40%</u>
<u>Brooksville</u>	<u>Hernando</u>	<u>0.90%</u>	<u>0.78%</u>
<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.10%</u>	<u>1.10%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Avon Park</u>	<u>Highlands</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Lake Placid</u>	<u>Highlands</u>	<u>0.90%</u>	<u>0.78%</u>
<u>Sebring</u>	<u>Highlands</u>	<u>1.10%</u>	<u>0.78%</u>
<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.10%</u>	<u>1.98%</u>
<u>Plant City</u>	<u>Hillsborough</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Tampa</u>	<u>Hillsborough</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Temple</u>			
<u>Terrace</u>	<u>Hillsborough</u>	<u>5.40%</u>	<u>5.28%</u>
<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
<u>Bonifay</u>	<u>Holmes</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Esto</u>	<u>Holmes</u>	<u>0.80%</u>	<u>0.68%</u>
<u>Noma</u>	<u>Holmes</u>	<u>0.10%</u>	<u>0.00%</u>
<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.70%</u>	<u>2.58%</u>
<u>Westville</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.40%</u>	<u>1.40%</u>
<u>Fellsmere</u>	<u>Indian River</u>	<u>4.10%</u>	<u>3.98%</u>
<u>Indian River</u>			
<u>Shores</u>	<u>Indian River</u>	<u>2.80%</u>	<u>2.68%</u>
<u>Orchid</u>	<u>Indian River</u>	<u>2.10%</u>	<u>1.98%</u>
<u>Sebastian</u>	<u>Indian River</u>	<u>3.30%</u>	<u>3.18%</u>
<u>Vero Beach</u>	<u>Indian River</u>	<u>5.00%</u>	<u>4.88%</u>
<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
<u>Bascom</u>	<u>Jackson</u>	<u>1.20%</u>	<u>1.08%</u>
<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
<u>Cottdale</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Graceville</u>	<u>Jackson</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
<u>Marianna</u>	<u>Jackson</u>	<u>4.00%</u>	<u>3.88%</u>
<u>Sneads</u>	<u>Jackson</u>	<u>3.30%</u>	<u>3.18%</u>
<u>JEFFERSON</u>	<u>Jefferson</u>	<u>0.90%</u>	<u>0.90%</u>
<u>Monticello</u>	<u>Jefferson</u>	<u>4.50%</u>	<u>4.38%</u>
<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Mayo</u>	<u>Lafayette</u>	<u>2.00%</u>	<u>1.88%</u>
<u>LAKE</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.70%</u>
<u>Astatula</u>	<u>Lake</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Clermont</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Eustis</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Fruitland</u>			
<u>Park</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Groveland</u>	<u>Lake</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Howey-in-the-</u>			

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Hills</u>	<u>Lake</u>	<u>3.30%</u>	<u>3.18%</u>
<u>Lady Lake</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
<u>Leesburg</u>	<u>Lake</u>	<u>1.30%</u>	<u>1.18%</u>
<u>Mascotte</u>	<u>Lake</u>	<u>3.90%</u>	<u>3.78%</u>
<u>Minneola</u>	<u>Lake</u>	<u>3.20%</u>	<u>3.08%</u>
<u>Montverde</u>	<u>Lake</u>	<u>1.80%</u>	<u>1.68%</u>
<u>Mount Dora</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.18%</u>
<u>Tavares</u>	<u>Lake</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Umatilla</u>	<u>Lake</u>	<u>3.10%</u>	<u>2.98%</u>
<u>LEE</u>	<u>Lee</u>	<u>2.00%</u>	<u>1.88%</u>
<u>Bonita</u>			
<u>Springs</u>	<u>Lee</u>	<u>1.70%</u>	<u>1.58%</u>
<u>Cape Coral</u>	<u>Lee</u>	<u>1.50%</u>	<u>1.38%</u>
<u>Ft. Myers</u>	<u>Lee</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Ft. Myers</u>			
<u>Beach</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
<u>Sanibel</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
<u>LEON</u>	<u>Leon</u>	<u>1.00%</u>	<u>1.00%</u>
<u>Tallahassee</u>	<u>Leon</u>	<u>4.40%</u>	<u>4.28%</u>
<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Bronson</u>	<u>Levy</u>	<u>2.50%</u>	<u>2.38%</u>
<u>Cedar Key</u>	<u>Levy</u>	<u>2.10%</u>	<u>1.98%</u>
<u>Chiefland</u>	<u>Levy</u>	<u>2.70%</u>	<u>2.58%</u>
<u>Inglis</u>	<u>Levy</u>	<u>3.50%</u>	<u>3.38%</u>
<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
<u>Williston</u>	<u>Levy</u>	<u>1.60%</u>	<u>1.48%</u>
<u>Yankeetown</u>	<u>Levy</u>	<u>5.60%</u>	<u>5.48%</u>
<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
<u>Bristol</u>	<u>Liberty</u>	<u>2.90%</u>	<u>2.78%</u>
<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
<u>Greenville</u>	<u>Madison</u>	<u>2.10%</u>	<u>1.98%</u>
<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
<u>Madison</u>	<u>Madison</u>	<u>4.90%</u>	<u>4.48%</u>
<u>MANATEE</u>	<u>Manatee</u>	<u>0.70%</u>	<u>0.70%</u>
<u>Anna Maria</u>	<u>Manatee</u>	<u>1.40%</u>	<u>1.28%</u>
<u>Bradenton</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Bradenton</u>			
<u>Beach</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.50%</u>	<u>3.38%</u>
<u>Palmetto</u>	<u>Manatee</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Longboat Key</u>	<u>Manatee &</u>		
	<u>Sarasota</u>	<u>3.20%</u>	<u>3.08%</u>
<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Bellview</u>	<u>Marion</u>	<u>0.90%</u>	<u>0.78%</u>
<u>Dunnellon</u>	<u>Marion</u>	<u>4.50%</u>	<u>4.38%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>McIntosh</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
<u>Ocala</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Reddick</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
<u>MARTIN</u>	<u>Martin</u>	<u>1.30%</u>	<u>1.30%</u>
<u>Jupiter</u>			
<u>Island</u>	<u>Martin</u>	<u>0.60%</u>	<u>0.48%</u>
<u>Ocean Breeze</u>			
<u>Park</u>	<u>Martin</u>	<u>2.20%</u>	<u>2.08%</u>
<u>Sewalls Point</u>	<u>Martin</u>	<u>2.30%</u>	<u>2.18%</u>
<u>Stuart</u>	<u>Martin</u>	<u>4.80%</u>	<u>4.68%</u>
<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.48%</u>
<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78</u>
<u>Bay Harbor</u>			
<u>Islands</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.10%</u>	<u>3.98%</u>
<u>El Portal</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.00%</u>	<u>1.88%</u>
<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Hialeah</u>			
<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Indian Creek</u>			
<u>Village</u>	<u>Miami-Dade</u>	<u>0.70%</u>	<u>0.58%</u>
<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Medley</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
<u>Miami</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.00%</u>	<u>2.88%</u>
<u>North Bay</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78%</u>
<u>North Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
<u>North Miami</u>			
<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>3.70%</u>	<u>3.58%</u>
<u>Pincrest</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
<u>South Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Sunny Isles</u>			
<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Surfside</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Virginia</u>			

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
<u>MONROE</u>	<u>Monroe</u>	<u>1.40%</u>	<u>1.40%</u>
<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
<u>Key Colony Beach</u>	<u>Monroe</u>	<u>2.40%</u>	<u>2.28%</u>
<u>Key West</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.38%</u>
<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Marathon</u>	<u>Monroe</u>	<u>1.90%</u>	<u>1.58%</u>
<u>NASSAU</u>	<u>Nassau</u>	<u>0.70%</u>	<u>0.70%</u>
<u>Callahan</u>	<u>Nassau</u>	<u>4.50%</u>	<u>4.38%</u>
<u>Fernandina</u>			
<u>Beach</u>	<u>Nassau</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Hilliard</u>	<u>Nassau</u>	<u>3.20%</u>	<u>3.08%</u>
<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.60%</u>	<u>0.60%</u>
<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Crestview</u>	<u>Okaloosa</u>	<u>3.50%</u>	<u>3.38%</u>
<u>Destin</u>	<u>Okaloosa</u>	<u>1.90%</u>	<u>1.78%</u>
<u>Ft. Walton Beach</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>2.80%</u>	<u>2.68%</u>
<u>Mary Esther</u>	<u>Okaloosa</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Niceville</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.80%</u>	<u>3.68%</u>
<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.80%</u>	<u>0.80%</u>
<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.50%</u>	<u>4.38%</u>
<u>ORANGE</u>	<u>Orange</u>	<u>4.80%</u>	<u>4.58%</u>
<u>Apopka</u>	<u>Orange</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Belle Isle</u>	<u>Orange</u>	<u>1.60%</u>	<u>1.48%</u>
<u>Eatonville</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
<u>Lake Buena Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Maitland</u>	<u>Orange</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Oakland</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.78%</u>
<u>Ocoee</u>	<u>Orange</u>	<u>4.60%</u>	<u>4.28%</u>
<u>Orlando</u>	<u>Orange</u>	<u>4.10%</u>	<u>3.88%</u>
<u>Windermere</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Winter Garden</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Winter Park</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.48%</u>
<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Kissimmee</u>	<u>Osceola</u>	<u>4.50%</u>	<u>4.38%</u>
<u>St. Cloud</u>	<u>Osceola</u>	<u>5.10%</u>	<u>4.98%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.08%</u>
<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.00%</u>	<u>0.28%</u>
<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.20%</u>	<u>2.08%</u>
<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
<u>Golfview</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
<u>Greenacres</u>			
<u>City</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.40%</u>	<u>1.18%</u>
<u>Highland</u>			
<u>Beach</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
<u>Juno Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
<u>Jupiter Inlet</u>			
<u>Colony</u>	<u>Palm Beach</u>	<u>1.90%</u>	<u>1.78%</u>
<u>Lake Clarke</u>			
<u>Shores</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Lake Worth</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Lantana</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
<u>North Palm</u>			
<u>Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.88%</u>
<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.20%</u>	<u>4.08%</u>
<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
<u>Palm Beach</u>			
<u>Gardens</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Palm Beach</u>			
<u>Shores</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
<u>Royal Palm</u>			
<u>Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
<u>South Bay</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
<u>South Palm</u>			
<u>Beach</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Tequesta Village</u>	<u>Palm Beach</u>	<u>4.10%</u>	<u>3.98%</u>
<u>Wellington</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
<u>West Palm Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
<u>PASCO</u>	<u>Pasco</u>	<u>1.50%</u>	<u>1.50%</u>
<u>Dade City</u>	<u>Pasco</u>	<u>4.90%</u>	<u>4.78%</u>
<u>New Port Richey</u>	<u>Pasco</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Port Richey</u>	<u>Pasco</u>	<u>0.90%</u>	<u>0.78%</u>
<u>Saint Leo</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.40%</u>	<u>5.28%</u>
<u>PINELLAS</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
<u>Belleair</u>	<u>Pinellas</u>	<u>1.60%</u>	<u>1.48%</u>
<u>Belleair Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Belleair Bluffs</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
<u>Belleair Shore</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
<u>Clearwater</u>	<u>Pinellas</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Dunedin</u>	<u>Pinellas</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Gulfport</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
<u>Indian Rocks Beach</u>	<u>Pinellas</u>	<u>2.30%</u>	<u>2.18%</u>
<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.30%</u>	<u>1.18%</u>
<u>Largo</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Madeira Beach</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
<u>North Redington Beach</u>	<u>Pinellas</u>	<u>1.70%</u>	<u>1.58%</u>
<u>Oldsmar</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Redington Beach</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Redington Shores</u>	<u>Pinellas</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.40%</u>	<u>5.88%</u>
<u>St. Pete Beach</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
<u>St. Petersburg</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
<u>Seminole</u>	<u>Pinellas</u>	<u>5.10%</u>	<u>4.98%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>South Pasadena</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Tarpon Springs</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Treasure Island</u>	<u>Pinellas</u>	<u>2.20%</u>	<u>2.08%</u>
<u>POLK</u>	<u>Polk</u>	<u>2.70%</u>	<u>2.58%</u>
<u>Auburndale</u>	<u>Polk</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Bartow</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.28%</u>
<u>Davenport</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
<u>Dundee</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Eagle Lake</u>	<u>Polk</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Ft. Meade</u>	<u>Polk</u>	<u>5.20%</u>	<u>4.58%</u>
<u>Frostproof</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Haines City</u>	<u>Polk</u>	<u>5.10%</u>	<u>4.98%</u>
<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Hillcrest Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Lake Alfred</u>	<u>Polk</u>	<u>4.50%</u>	<u>4.38%</u>
<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.60%</u>	<u>3.48%</u>
<u>Lake Wales</u>	<u>Polk</u>	<u>4.40%</u>	<u>4.28%</u>
<u>Lakeland</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Mulberry</u>	<u>Polk</u>	<u>3.10%</u>	<u>2.98%</u>
<u>Polk City</u>	<u>Polk</u>	<u>2.80%</u>	<u>2.68%</u>
<u>Winter Haven</u>	<u>Polk</u>	<u>6.20%</u>	<u>6.08%</u>
<u>PUTNAM</u>	<u>Putnam</u>	<u>1.20%</u>	<u>1.20%</u>
<u>Crescent City</u>	<u>Putnam</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Interlachen</u>	<u>Putnam</u>	<u>1.60%</u>	<u>1.48%</u>
<u>Palatka</u>	<u>Putnam</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Pomona Park</u>	<u>Putnam</u>	<u>2.90%</u>	<u>2.78%</u>
<u>Welaka</u>	<u>Putnam</u>	<u>2.50%</u>	<u>2.38%</u>
<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.50%</u>	<u>1.50%</u>
<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Jay</u>	<u>Santa Rosa</u>	<u>1.30%</u>	<u>1.18%</u>
<u>Milton</u>	<u>Santa Rosa</u>	<u>5.70%</u>	<u>5.58%</u>
<u>SARASOTA</u>	<u>Sarasota</u>	<u>4.70%</u>	<u>4.58%</u>
<u>North Port</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
<u>Sarasota</u>	<u>Sarasota</u>	<u>5.20%</u>	<u>5.08%</u>
<u>Venice</u>	<u>Sarasota</u>	<u>5.00%</u>	<u>4.88%</u>
<u>SEMINOLE</u>	<u>Seminole</u>	<u>2.90%</u>	<u>2.68%</u>
<u>Altamonte Springs</u>	<u>Seminole</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Casselberry</u>	<u>Seminole</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Lake Mary</u>	<u>Seminole</u>	<u>4.10%</u>	<u>3.98%</u>
<u>Longwood</u>	<u>Seminole</u>	<u>5.40%</u>	<u>5.28%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Oviedo</u>	<u>Seminole</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Sanford</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Winter Springs</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.20%</u>	<u>1.20%</u>
<u>Hastings</u>	<u>St. Johns</u>	<u>1.50%</u>	<u>1.38%</u>
<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
<u>St. Augustine Beach</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.50%</u>	<u>4.38%</u>
<u>Port St. Lucie</u>	<u>St. Lucie</u>	<u>1.50%</u>	<u>1.38%</u>
<u>St. Lucie Village</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
<u>SUMTER</u>	<u>Sumter</u>	<u>0.70%</u>	<u>0.70%</u>
<u>Bushnell</u>	<u>Sumter</u>	<u>5.00%</u>	<u>4.88%</u>
<u>Center Hill</u>	<u>Sumter</u>	<u>4.30%</u>	<u>4.18%</u>
<u>Coleman</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
<u>Webster</u>	<u>Sumter</u>	<u>3.10%</u>	<u>2.98%</u>
<u>Wildwood</u>	<u>Sumter</u>	<u>3.60%</u>	<u>3.48%</u>
<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.40%</u>	<u>0.40%</u>
<u>Branford</u>	<u>Suwannee</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Live Oak</u>	<u>Suwannee</u>	<u>5.60%</u>	<u>5.48%</u>
<u>TAYLOR</u>	<u>Taylor</u>	<u>1.10%</u>	<u>1.10%</u>
<u>Perry</u>	<u>Taylor</u>	<u>5.50%</u>	<u>5.38%</u>
<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
<u>Lake Butler</u>	<u>Union</u>	<u>2.30%</u>	<u>2.18%</u>
<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Worthington Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
<u>VOLUSIA</u>	<u>Volusia</u>	<u>3.90%</u>	<u>3.78%</u>
<u>Daytona Beach</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
<u>Daytona Beach Shores</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
<u>DeBary</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
<u>DeLand</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
<u>Deltona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
<u>Edgewater</u>	<u>Volusia</u>	<u>4.80%</u>	<u>4.68%</u>
<u>Holly Hill</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
<u>Lake Helen</u>	<u>Volusia</u>	<u>2.00%</u>	<u>1.88%</u>
<u>New Smyrna Beach</u>	<u>Volusia</u>	<u>4.00%</u>	<u>3.88%</u>
<u>Oak Hill</u>	<u>Volusia</u>	<u>3.50%</u>	<u>3.38%</u>
<u>Orange City</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>
<u>Ormond Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
<u>Pierson</u>	<u>Volusia</u>	<u>1.10%</u>	<u>0.98%</u>
<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Port Orange</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
<u>South Daytona</u>	<u>Volusia</u>	<u>5.60%</u>	<u>5.48%</u>
<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.80%</u>	<u>0.80%</u>
<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.20%</u>	<u>1.08%</u>
<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
<u>DeFuniak Springs</u>	<u>Walton</u>	<u>4.70%</u>	<u>4.58%</u>
<u>Freeport</u>	<u>Walton</u>	<u>1.30%</u>	<u>1.18%</u>
<u>Paxton</u>	<u>Walton</u>	<u>2.60%</u>	<u>2.48%</u>
<u>WASHINGTON</u>	<u>Washington</u>	<u>0.20%</u>	<u>0.20%</u>
<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
<u>Chipley</u>	<u>Washington</u>	<u>5.30%</u>	<u>5.18%</u>
<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
<u>Vernon</u>	<u>Washington</u>	<u>5.40%</u>	<u>5.28%</u>
<u>Wausau</u>	<u>Washington</u>	<u>1.70%</u>	<u>1.58%</u>

The conversion rate displayed in the rows with the name of the county in capitalized letters assigns the conversion rate for the unincorporated area.

(c) Notwithstanding the rates provided by paragraph (b), the following local communications services tax conversion rates shall take effect upon the expiration of existing franchise agreements which provide for fees in excess of those authorized by s. 337.401. The conversion rates for local governments that have not chosen to levy permit fees do not include the add-ons of up to 0.12 percent for municipalities and charter counties or of up to 0.24 percent for noncharter counties authorized pursuant to s. 337.401.

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>	<u>Effective date of new rates</u>
<u>Indiatlantic</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>	<u>January 1, 2014</u>
<u>Titusville</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>	<u>January 1, 2014</u>
<u>Punta Gorda</u>	<u>Charlotte</u>	<u>4.90%</u>	<u>4.78%</u>	<u>January 1, 2009</u>

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>	<u>Effective date of new rates</u>
<u>Miami</u>	<u>Miami-Dade</u>	<u>4.30%</u>	<u>4.18%</u>	<u>August 1, 2006</u>
<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.20%</u>	<u>3.08%</u>	<u>August 1, 2003</u>
<u>Dade City</u>	<u>Pasco</u>	<u>4.50%</u>	<u>4.38%</u>	<u>January 1, 2011</u>
<u>Palatka</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>	<u>September 1, 2003</u>

~~(a) On or before December 31, 2000, the Revenue Estimating Conference shall compute for each municipality and county the rate of local communications services tax which would be required to be levied under s. 202.19(1) in order for such local taxing jurisdiction to raise in calendar year 1999, through the imposition of a local communications services tax, revenues equal to the sum of:~~

~~1.—The amount of revenues estimated to have been received in calendar year 1999 based on the revenues that were actually received from the replaced revenue sources in the fiscal year ending September 30, 1999, adjusted to reflect the growth reasonably estimated to have occurred in the final quarter of calendar year 1999; and~~

~~2.—An amount representing the revenues the jurisdiction would have received from the replaced revenue sources during the month immediately preceding the month in which local taxing jurisdictions receive their first distributions of revenues under this chapter.~~

~~In computing the amounts in subparagraphs 1. and 2., the Revenue Estimating Conference shall consider, to the maximum extent practicable, changes in local replaced revenues, other than changes due to normal growth, and shall adjust the amounts in subparagraphs 1. and 2. accordingly.~~

~~(b) The rates computed by the Revenue Estimating Conference shall be presented to the Legislature for review and approval during the 2001 Regular Session. The rates approved by the Legislature under this subsection shall be effective in the respective local taxing jurisdictions on October 1, 2001, without any action being taken by the governing authority or voters of such local taxing jurisdictions. The rate computed and approved pursuant to this subsection shall be reduced on October 1, 2002, by that portion of the rate which was necessary to recoup the 1 month of foregone revenues addressed in subparagraph (a)2.~~

~~(2)(a)1.(c) With respect to any local taxing jurisdiction, if, for the periods ending December 31, 2001; March 31, 2002; June 30, 2002; or September 30,~~

2002, the revenues received by that local government from the local communications services tax imposed under subsection (1) s. 202.19(1) are less than the revenues received from the replaced revenue sources for the corresponding 2000-2001 period; plus reasonably anticipated growth in such revenues over the preceding 1-year period, based on the average growth of such revenues over the immediately preceding 5-year period; plus an amount representing the revenues from the replaced revenue sources for the 1-month period that the local taxing jurisdiction was required to forego, the governing authority may adjust the rate of the local communications services tax upward to the extent necessary to generate the entire shortfall in revenues within 1 year after the rate adjustment and by an amount necessary to generate the expected amount of revenue on an ongoing basis.

2. If complete data are not available at the time of determining whether the revenues received by a local government from the local communications services tax imposed under subsection (1) are less than the revenues received from the replaced revenue sources for the corresponding 2000-2001 period, as set forth in subparagraph 1., the local government shall use the best data available for the corresponding 2000-2001 period in making such determination.

3. The adjustment permitted under subparagraph 1. may be made by emergency ordinance or resolution and may be made notwithstanding the maximum rate established under s. 202.19(2) ~~subsection (2)~~ and notwithstanding any schedules or timeframes or any other limitations contained in this chapter. The emergency ordinance or resolution shall specify an effective date for the adjusted rate, which shall be no less than 60 90 days after the date of adoption of the ordinance or resolution and shall be effective with respect to taxable services included on bills that are dated on the first day of a month subsequent to the expiration of the 60-day period. At the end of 1 that year following the effective date of such adjusted rate, the local governing authority shall, as soon as is consistent with s. 202.21, reduce the rate by that portion of the emergency rate which was necessary to recoup the amount of revenues not received prior to the implementation of the emergency rate.

4. If, for the period October 1, 2001, through September 30, 2002, the revenues received by a local government from the local communications services tax conversion rate established under subsection (1), adjusted upward for the difference in rates between paragraphs (1)(a) and (b) or any other rate adjustments or base changes, are above the threshold of 10 percent more than the revenues received from the replaced revenue sources for the corresponding 2000-2001 period plus reasonably anticipated growth in such revenues over the preceding 1-year period, based on the average growth of such revenues over the immediately preceding 5-year period, the governing authority must adjust the rate of the local communications services tax to the extent necessary to reduce revenues to the threshold by emergency ordinance or resolution within the timeframes established in subparagraph 3. The foregoing rate adjustment requirement shall not apply to a local government that adopts a local communications services tax rate by resolution or ordinance. If complete data are not available at the time of

determining whether the revenues exceed the threshold, the local government shall use the best data available for the corresponding 2000-2001 period in making such determination. This subparagraph shall not be construed as establishing a right of action for any person to enforce this subparagraph or challenge a local government's implementation of this subparagraph.

~~(2)(a) — On or before December 31, 2000, the Revenue Estimating Conference shall compute, in accordance with this paragraph, the maximum rates at which local taxing jurisdictions shall be permitted to impose local communications services taxes under s. 202.19(1).~~

~~1. — A single maximum rate shall apply to all municipalities and charter counties, and another single maximum rate shall apply to all other counties.~~

~~2. — Each respective maximum rate, when applied to the services taxed pursuant to this chapter, shall be calculated to produce the revenues which could have been generated from the replaced revenue sources, assuming that all local taxing jurisdictions had imposed every replaced revenue source in the manner and at the rate that would have produced the greatest amount of revenues.~~

~~(b) — The rates computed by the Revenue Estimating Conference shall be presented to the Legislature for review and approval during the 2001 Regular Session. The rates approved by the Legislature pursuant to this subsection shall be the maximum rates for purposes of s. 202.19(1).~~

~~(3)(a) — Each person who provides communications services shall include as part of the August 2000 return due pursuant to chapter 212 on or before September 20, 2000, the information set forth in this paragraph, in a format prescribed by the department. Returns shall contain data for calendar year 1999 that may include, but are not limited to, remittances of replaced revenue sources for each local taxing jurisdiction and an estimate of the revenue from communications services that will be taxable pursuant to this chapter for each local taxing jurisdiction. Such data may also include, on an aggregated statewide basis, each person's statewide sales taxable under chapter 203, taxable sales under s. 212.05(1)(e), and estimates for sales exempt under s. 212.08(7)(j) and exempt sales to governmental and other exempt entities under chapter 212.~~

~~(b) — All information furnished to the department under this subsection shall be available to all local taxing jurisdictions. Such taxpayer information shall remain subject to s. 213.053. Such data may not be disclosed or used by local taxing jurisdictions for any purpose other than to review the validity of data and the calculations made pursuant to this subsection.~~

~~(c) — For each replaced revenue source, each county and each municipality shall provide the following data to the Department of Revenue on or before September 30, 2000:~~

~~1. — The rate of the levy for calendar year 1999.~~

~~2. — The amount of revenues received during fiscal year 1998-1999 and, if known, the 1999 calendar year.~~

~~3.—A description of the revenue base or taxable services.~~

~~4.—The name and federal employer identification number of each taxpayer.~~

~~5.—For the purpose of assisting the Revenue Estimating Conference in the computations required by this section, any other relevant information, including, but not limited to, changes in the rate of replaced revenues or imposition of additional replaced revenues subsequent to September 30, 1999.~~

~~(d) The department shall provide technical assistance to the Revenue Estimating Conference and compile and analyze the information submitted pursuant to this subsection in the manner requested by the Revenue Estimating Conference.~~

~~(b)(4) Except as otherwise provided in this subsection, “replaced revenue sources,” as used in this section, means the following taxes, charges, fees, or other impositions to the extent that the respective local taxing jurisdictions were authorized to impose them prior to July 1, 2000.~~

~~1.(a) With respect to municipalities and charter counties and the taxes authorized by s. 202.19(1):~~

~~a.1. The public service tax on telecommunications authorized by s. 166.231(9).~~

~~b.2. Franchise fees on cable service providers as authorized by 47 U.S.C. s. 542.~~

~~c.3. The public service tax on prepaid calling arrangements.~~

~~d.4. Franchise fees on dealers of communications services which use the public roads or rights-of-way, up to the limit set forth in s. 337.401. For purposes of calculating rates under this section, it is the legislative intent that charter counties be treated as having had the same authority as municipalities to impose franchise fees on recurring local telecommunication service revenues prior to July 1, 2000. However, the Legislature recognizes that the authority of charter counties to impose such fees is in dispute, and the treatment provided in this section is not an expression of legislative intent that charter counties actually do or do not possess such authority.~~

~~e.5. Actual permit fees relating to placing or maintaining facilities in or on public roads or rights-of-way, collected from providers of long-distance, cable, and mobile communications services for the fiscal year ending September 30, 1999; however, if a municipality or charter county elects the option to charge permit fees pursuant to s. 337.401(3)(c)1.a., such fees shall not be included as a replaced revenue source.~~

~~2.(b) With respect to all other counties and the taxes authorized in s. 202.19(1), franchise fees on cable service providers as authorized by 47 U.S.C. s. 542.~~

(3)(5) For any county or school board that levies a discretionary surtax under s. 212.055, the rate of such tax on communications services as authorized by s. 202.19(5) shall be as follows:

<u>County</u>	<u>.5%</u> <u>Discretionary</u> <u>surtax</u> <u>conversion</u> <u>rates</u>	<u>1%</u> <u>Discretionary</u> <u>surtax</u> <u>conversion</u> <u>rates</u>	<u>1.5%</u> <u>Discretionary</u> <u>surtax</u> <u>conversion</u> <u>rates</u>
<u>Alachua</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Baker</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Bay</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Bradford</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Brevard</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Broward</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Calhoun</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Charlotte</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Citrus</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Clay</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Collier</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
<u>Columbia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Dade</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Desoto</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Dixie</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Duval</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Escambia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Flagler</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
<u>Franklin</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Gadsden</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Gilchrist</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
<u>Glades</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Gulf</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Hamilton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Hardee</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Hendry</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Hernando</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Highlands</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Hillsborough</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Holmes</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Indian River</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Jackson</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
<u>Jefferson</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Lafayette</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
<u>Lake</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Lee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Leon</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Levy</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Liberty</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Madison</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Manatee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Marion</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>

<u>County</u>	<u>.5%</u> <u>Discretionary</u> <u>surtax</u> <u>conversion</u> <u>rates</u>	<u>1%</u> <u>Discretionary</u> <u>surtax</u> <u>conversion</u> <u>rates</u>	<u>1.5%</u> <u>Discretionary</u> <u>surtax</u> <u>conversion</u> <u>rates</u>
<u>Martin</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Monroe</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Nassau</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Okaloosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Okeechobee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Orange</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Osceola</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Palm Beach</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Pasco</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Pinellas</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Polk</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Putnam</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>St. Johns</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>St. Lucie</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Santa Rosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Sarasota</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Seminole</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Sumter</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Suwannee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Taylor</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Union</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
<u>Volusia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
<u>Wakulla</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Walton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
<u>Washington</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>

The discretionary surtax conversion rate with respect to communications services reflected on bills dated on or after October 1, 2001, shall take effect without any further action by a county or school board that has levied a surtax on or before October 1, 2001. For a county or school board that levies a surtax subsequent to October 1, 2001, the discretionary surtax conversion rate with respect to communications services shall take effect upon the effective date of the surtax as provided in s. 212.054. The discretionary sales surtax rate on communications services for a county or school board levying a combined rate which is not listed in the table provided by this subsection shall be calculated by averaging or adding the appropriate rates from the table and rounding up to the nearest tenth of a percent, multiplied by a factor to determine the applicable rate of tax under s. 202.19(5). The Revenue Estimating Conference shall compute the factor on or before December 31, 2000. The factor shall be calculated such that any rate applied under s. 202.19(5) will produce substantially the same tax revenues as the corresponding rate levied on telecommunication services under s. 212.055 during the year ending September 30, 1999. The factor shall be calculated to three decimal places, and the tax rates calculated by applying the factor for purposes of s. 202.19(5) shall be rounded up to the nearest one-tenth percent.

The factor shall be presented to the Legislature for review and approval during the 2001 Regular Session.

~~(6) For purposes of calculating the appropriate value of the replaced revenue under subparagraph (4)(a)2. and paragraph (4)(b), and in conjunction with the study required by this act, the Revenue Estimating Conference may include in its computation any adjustment necessary to include the value of any in-kind requirements, institutional networks, and contributions for, or in support of, the use or construction of public, educational, or governmental access facilities allowed under federal law.~~

~~(7)(a) The provisions of this subsection shall apply only with respect to the initial tax rate of a local taxing jurisdiction which on October 1, 2001, is entitled to receive from any dealer of communications services fees in excess of the applicable limitation set forth in s. 337.401, as such section existed prior to the effective date of this section, pursuant to an agreement with such dealer of communications services in effect on such date.~~

~~(b) Immediately upon the expiration of an agreement described in paragraph (a), the rate determined under subsection (1), as it applies to such local taxing jurisdiction, shall automatically be reduced by the portion of such rate representing the difference between the fees actually received by the taxing jurisdiction pursuant to the agreement described in paragraph (a) for the fiscal year ending September 30, 1999, and the fees that such jurisdiction would have received for such period under the applicable limitation set forth in s. 337.401, as such section existed prior to the effective date of this section.~~

Section 13. (1) Notwithstanding any provision of chapter 202, Florida Statutes, to the contrary, any municipality or county that has a local communications services tax conversion rate established under section 202.20, Florida Statutes, which is less than the maximum rate established under section 202.19, Florida Statutes, may by resolution or ordinance increase its rate up to the maximum rate established under section 202.19, Florida Statutes, with such increased rate to be effective October 1, 2001. For purposes of this section, during the period beginning on October 1, 2001, and ending September 30, 2002, the maximum rate established under section 202.19, Florida Statutes, shall be deemed to be the sum of such maximum rate plus the difference between the conversion rates set forth in paragraphs (a) and (b) of section 202.20(1), Florida Statutes. The municipality or county shall notify the department of such increased rate by certified mail post-marked on or before July 16, 2001.

(2) This section shall take effect upon this act becoming a law.

Section 14. Section 202.21, Florida Statutes, is amended to read:

202.21 Effective dates; procedures for informing dealers of communications services of tax levies and rate changes.—Any adoption, repeal, or change in the rate of a local communications services tax imposed under s. 202.19 is effective with respect to taxable services included on bills that are dated on or after the January 1 subsequent to such adoption, repeal, or change. A municipality or county adopting, repealing, or changing the rate

of such tax must notify the department of the adoption, repeal, or change by September 1 immediately preceding such January 1. Notification must be furnished on a form prescribed by the department and must specify the rate of tax; the effective date of the adoption, repeal, or change thereof; and the name, mailing address, and telephone number of a person designated by the municipality or county to respond to inquiries concerning the tax. The department shall provide notice of such adoption, repeal, or change to all affected dealers of communications services at least 90 days before the effective date of the tax. Any local government that adjusts the rate of its local communications services tax by emergency ordinance or resolution pursuant to s. 202.20(2)(1)(e) shall notify the department of the new tax rate immediately upon its adoption. The department shall provide written notice of the adoption of the new rate to all affected dealers within 30 days after receiving such notice. In any notice to providers or publication of local tax rates for purposes of this chapter, the department shall express the rate for a municipality or charter county as the sum of the tax rates levied within such jurisdiction pursuant to s. 202.19(2)(a) and (5), and shall express the rate for any other county as the sum of the tax rates levied pursuant to s. 202.19(2)(b) and (5). The department is not liable for any loss of or decrease in revenue by reason of any error, omission, or untimely action that results in the nonpayment of a tax imposed under s. 202.19.

Section 15. Paragraph (c) of subsection (1), paragraph (b) of subsection (2), and paragraphs (b) and (c) of subsection (3) of section 202.22, Florida Statutes, are amended, paragraph (g) is added to subsection (3), and paragraph (b) of subsection (4) and paragraph (b) of subsection (6) of that section are amended, to read:

202.22 Determination of local tax situs.—

(1) A dealer of communications services who is obligated to collect and remit a local communications services tax imposed under s. 202.19 shall be held harmless from any liability, including tax, interest, and penalties, which would otherwise be due solely as a result of an assignment of a service address to an incorrect local taxing jurisdiction, if the dealer of communications services exercises due diligence in applying one or more of the following methods for determining the local taxing jurisdiction in which a service address is located:

(c)1. Employing enhanced zip codes to assign each street address, address range, post office box, or post office box range in the dealer's service area to a specific local taxing jurisdiction.

2. If an enhanced zip code overlaps boundaries of municipalities or counties, or if an enhanced zip code cannot be assigned to the service address because the service address is in a rural area or a location without postal delivery, the dealer of communications services or its database vendor shall assign the affected service addresses to one specific local taxing jurisdiction within such zip code based on a reasonable methodology. A methodology satisfies this subparagraph ~~paragraph~~ if the information used to assign service addresses is obtained by the dealer or its database vendor from:

- a.1. A database provided by the department;
- b.2. A database certified by the department under subsection (3);
- c.3. Responsible representatives of the relevant local taxing jurisdictions;
or
- d.4. The United States Census Bureau or the United States Postal Service.

(2)

(b)1. Each local taxing jurisdiction shall furnish to the department all information needed to create and update the electronic database, including changes in service addresses, annexations, incorporations, reorganizations, and any other changes in jurisdictional boundaries. The information furnished to the department must specify an effective date, which must be the next ensuing January 1 or July 1, and such information must be furnished to the department at least 120 days prior to the effective date. However, the requirement that counties submit information pursuant to this paragraph shall be subject to appropriation.

2. The department shall update the electronic database in accordance with the information furnished by local taxing jurisdictions under subparagraph 1. Each update must specify the effective date as the next ensuing January 1 or July 1 and must be posted by the department on a website not less than 90 days prior to the effective date. A substantially affected person may provide notice to the database administrator of an objection to information contained in the electronic database. If an objection is supported by competent evidence, the department shall forward the evidence to the affected local taxing jurisdictions and update the electronic database in accordance with the determination furnished by local taxing jurisdictions to the department. The department shall also furnish the update on magnetic or electronic media to any dealer of communications services or vendor who requests the update on such media. However, the department may collect a fee from the dealer of communications services which does not exceed the actual cost of furnishing the update on magnetic or electronic media. Information contained in the electronic database is conclusive for purposes of this chapter. The electronic database is not an order, a rule, or a policy of general applicability.

3. Each update must identify the additions, deletions, and other changes to the preceding version of the database. Each dealer of communications services shall be required to collect and remit local communications services taxes imposed under this chapter only for those service addresses that are contained in the database and for which all of the elements required by this subsection are included in the database.

(3) For purposes of this section, a database must be certified by the department pursuant to rules that implement the following criteria and procedures:

(b) Upon receipt of an application for certification or recertification of a database, the provisions of s. 120.60 shall apply, except that the department

shall examine the application and, within 90 days after receipt, notify the applicant of any apparent errors or omissions and request any additional information, ~~conduct any inspection, or perform any testing~~ determined necessary. The applicant shall designate an individual responsible for providing access to all records, facilities, and processes the department determines are reasonably necessary to review, inspect, or test to and make a determination regarding the application. Such access must be provided within 10 working days after notification.

(c) The application must be in the form prescribed by rule and must include the applicant's name, federal employer identification number, mailing address, business address, and any other information required by the department. The application may request that the applicant identify ~~must identify, among other elements required by the department,~~ the applicant's proposal for testing the database.

(g) Notwithstanding any provision of law to the contrary, if a dealer submits an application for certification on or before the later of October 1, 2001, or the date which is 30 days after the date on which the applicable department rule becomes effective, and such application is neither approved nor denied within the time period set forth in paragraph (d):

1. For purposes of computing the amount of the deduction to which such dealer is entitled under s. 202.28, the dealer shall be deemed to have used a certified database pursuant to paragraph (1)(b), until such time as the application for certification is denied.

2. In the event that such application is approved, such approval shall be deemed to have been effective on the date of the application or October 1, 2001, whichever is later.

(4)

(b) Notwithstanding any law to the contrary, a dealer of communications services is exercising due diligence in applying one or more of the methods set forth in subsection (1) if the dealer:

1. Expends reasonable resources to accurately and reliably implement such method. However, the employment of enhanced zip codes pursuant to paragraph (1)(c) satisfies the requirements of this subparagraph; and

2. Maintains adequate internal controls in assigning street addresses, address ranges, post offices boxes, and post office box ranges to taxing jurisdictions. Internal controls are adequate if the dealer of communications services:

a. Maintains and follows procedures to obtain and implement periodic and consistent updates to the database at least once every 6 months; and

b. Corrects errors in the assignments of service addresses to local taxing jurisdictions within 120 days after the dealer discovers such errors.

(6)

(b) Notwithstanding s. 202.28, if a dealer of communications services employs a method of assigning service addresses other than as set forth in paragraph (1)(a), paragraph (1)(b), or paragraph (1)(c), the deduction allowed to the dealer of communications services as compensation under s. 202.28 shall be 0.25 percent of that portion of the tax due and accounted for and remitted to the department which is attributable to such method of assigning service addresses other than as set forth in paragraph (1)(a), paragraph (1)(b), or paragraph (1)(c).

Section 16. Subsection (8) is added to section 202.23, Florida Statutes, to read:

202.23 Procedure on purchaser's request for refund or credit of communications services taxes.—

(8)(a) Subject to the provisions of s. 213.756, if it appears, upon examination of a communications services tax return made under this chapter, or upon proof submitted to the department by the dealer, that an amount of communications services tax has been paid in excess of the amount due, the department may refund the amount of the overpayment to the dealer. The department may refund the overpayment without regard to whether the dealer has filed a written claim for refund; however, the department may require the dealer to file a statement affirming that the dealer made the overpayment. Prior to issuing a refund pursuant to this subsection, the department shall notify the dealer of its intent to issue such refund, the amount of such refund, and the reason for such refund.

(b) Notwithstanding the provisions of paragraph (a), a refund of communications services tax shall not be made, and no action for a refund may be brought by a dealer or other person, after the applicable period set forth in s. 215.26(2) has elapsed.

(c) If, after the issuance of a refund by the department pursuant to this subsection, the department determines that the amount of such refund exceeds the amount legally due to the dealer, the provisions of s. 202.35 concerning penalties and interest shall not apply if, within 60 days of receiving notice of such determination, the dealer reimburses the department the amount of such excess.

Section 17. Section 202.231, Florida Statutes, is created to read:

202.231 Provision of information to local taxing jurisdictions.—

(1) The department shall provide a monthly report to each jurisdiction imposing the tax authorized by s. 202.19. Each report shall contain the following information for the jurisdiction which is receiving the report: the name and other information necessary to identify each dealer providing service in the jurisdiction, including each dealer's federal employer identification number; the gross taxable sales reported by each dealer; the amount of the dealer's collection allowance; and any adjustments specified on the return, including audit assessments or refunds, and interest or penalties, affecting the net tax from each dealer which is being remitted to the jurisdiction. The report shall total the net amount transferred to the jurisdiction,

showing the net taxes remitted by dealers less the administrative fees deducted by the department.

(2) Monthly reports shall be transmitted by the department to each municipality and county through a secure electronic mail system or by other suitable written or electronic means.

Section 18. Subsection (2) of section 202.24, Florida Statutes, is amended to read:

202.24 Limitations on local taxes and fees imposed on dealers of communications services.—

(2)(a) Except as provided in paragraph (c), each public body is prohibited from:

1. Levying on or collecting from dealers or purchasers of communications services any tax, charge, fee, or other imposition on or with respect to the provision or purchase of communications services.

2. Requiring any dealer of communications services to enter into or extend the term of a franchise or other agreement that requires the payment of a tax, charge, fee, or other imposition.

3. Adopting or enforcing any provision of any ordinance or agreement to the extent that such provision obligates a dealer of communications services to charge, collect, or pay to the public body a tax, charge, fee, or other imposition.

Each municipality and county retains authority to negotiate all terms and conditions of a cable service franchise allowed by federal and state law except those terms and conditions related to franchise fees and the definition of gross revenues or other definitions or methodologies related to the payment or assessment of franchise fees on providers of cable services.

(b) For purposes of this subsection, a tax, charge, fee, or other imposition includes any amount or in-kind payment of property or services which is required by ordinance or agreement to be paid or furnished to a public body by or through a dealer of communications services in its capacity as a dealer of communications services, regardless of whether such amount or in-kind payment of property or services is:

1. Designated as a sales tax, excise tax, subscriber charge, franchise fee, user fee, privilege fee, occupancy fee, rental fee, license fee, pole fee, tower fee, base-station fee, or other tax or fee;

2. Measured by the amounts charged or received for services, regardless of whether such amount is permitted or required to be separately stated on the customer's bill, by the type or amount of equipment or facilities deployed, or by other means; or

3. Intended as compensation for the use of public roads or rights-of-way, for the right to conduct business, or for other purposes.

(c) This subsection does not apply to:

1. Local communications services taxes levied under this chapter.
2. Ad valorem taxes levied pursuant to chapter 200.
3. Occupational license taxes levied under chapter 205.
4. "911" service charges levied under chapter 365.

5. Amounts charged for the rental or other use of property owned by a public body which is not in the public rights-of-way to a dealer of communications services for any purpose, including, but not limited to, the placement or attachment of equipment used in the provision of communications services.

6. Permit fees of general applicability which are not related to placing or maintaining facilities in or on public roads or rights-of-way.

7. Permit fees related to placing or maintaining facilities in or on public roads or rights-of-way pursuant to s. 337.401.

8. Any in-kind requirements, institutional networks, or contributions for, or in support of, the use or construction of public, educational, or governmental access facilities allowed under federal law and imposed on providers of cable service pursuant to any ordinance or agreement. Nothing in this subparagraph shall prohibit the ability of providers of cable service to recover such expenses as allowed under federal law. ~~This subparagraph shall be reviewed by the Legislature during the 2001 legislative session in conjunction with the study required by this act.~~

9. Special assessments and impact fees.

10. Pole attachment fees that are charged by a local government for attachments to utility poles owned by the local government.

11. Utility service fees or other similar user fees for utility services.

12. Any other generally applicable tax, fee, charge, or imposition authorized by general law on July 1, 2000, which is not specifically prohibited by this subsection or included as a replaced revenue source in s. 202.20.

Section 19. Paragraph (i) of subsection (3) of section 202.26, Florida Statutes, is repealed.

Section 20. Subsection (3) of section 202.27, Florida Statutes, is amended to read:

202.27 Return filing; rules for self-accrual.—

(3) The department shall accept returns, except those required to be initiated through an electronic data interchange, as timely if postmarked on or before the 20th day of the month; if the 20th day falls on a Saturday, Sunday, or federal or state legal holiday, returns are timely if postmarked

~~on the next succeeding workday. Any dealer who makes sales of any nature in two or more locations for which returns are required to be filed with the department and who maintains records for such locations in a central office or place may, on each reporting date, file one return for all such places of business in lieu of separate returns for each location; however, the return must clearly indicate the amounts collected within each location. Each dealer shall file a return for each tax period even though no tax is due for such period.~~

Section 21. Subsection (1) of section 202.28, Florida Statutes, is amended to read:

202.28 Credit for collecting tax; penalties.—

(1) Except as otherwise provided in s. 202.22, for the purpose of compensating persons providing communications services for the keeping of prescribed records, the filing of timely tax returns, and the proper accounting and remitting of taxes, persons collecting taxes imposed under this chapter ~~and under s. 203.01(1)(a)2.~~ shall be allowed to deduct 0.75 percent of the amount of the tax due and accounted for and remitted to the department.

(a) The collection allowance may not be granted, nor may any deduction be permitted, if the required tax return or tax is delinquent at the time of payment.

(b) The department may deny the collection allowance if a taxpayer files an incomplete return.

1. For the purposes of this chapter, a return is incomplete if it is lacking such uniformity, completeness, and arrangement that the physical handling, verification, review of the return, or determination of other taxes and fees reported on the return can not be readily accomplished.

2. The department shall adopt rules requiring the information that it considers necessary to ensure that the taxes levied or administered under this chapter are properly collected, reviewed, compiled, reported, and enforced, including, but not limited to, rules requiring the reporting of the amount of gross sales; the amount of taxable sales; the amount of tax collected or due; the amount of lawful refunds, deductions, or credits claimed; the amount claimed as the dealer's collection allowance; the amount of penalty and interest; and the amount due with the return.

(c) The collection allowance and other credits or deductions provided in this chapter shall be applied to the taxes reported for the jurisdiction previously credited with the tax paid.

Section 22. Paragraph (a) of subsection (1) of section 202.37, Florida Statutes, is amended, and paragraph (c) is added to that subsection, to read:

202.37 Special rules for administration of local communications services tax.—

(1)(a) Except as otherwise provided in this section, all statutory provisions and administrative rules applicable to the communications services

tax imposed by s. 202.12 apply to any local communications services tax imposed under s. 202.19, and the department shall administer, collect, and enforce all taxes imposed under s. 202.19, including interest and penalties attributable thereto, in accordance with the same procedures used in the administration, collection, and enforcement of the communications services tax imposed by s. 202.12. Audits performed by the department shall include a determination of the dealer's compliance with the jurisdictional siting of its customers' service addresses and a determination of whether the rate collected for the local tax pursuant to ss. 202.19 and 202.20 is correct. The person or entity designated by a local government pursuant to s. 213.053(7)(u) may provide evidence to the department demonstrating a specific person's failure to fully or correctly report taxable communications services sales within the jurisdiction. The department may request additional information from the designee to assist in any review. The department shall inform the designee of what action, if any, the department intends to take regarding the person.

(c) Notwithstanding any other provision of law to the contrary, if a dealer of communications services provides communications services solely within a single county, that county or any municipality located therein may perform an audit of such dealer with respect to communications services provided by such dealer within such county, including both the state and local components of the communications services tax imposed and any other tax administered pursuant to this chapter.

1. Prior to the exercise of such authority, and for purposes of determining whether a dealer operates solely within one county, a local government may presume such localized operation if the dealer reports sales in a single county. Upon notice by the local government to the department of an intent to audit a dealer, the department shall notify the local government within 60 days if the department has issued a notice of intent to audit the dealer, or it shall notify the dealer of the local government's request to audit.

2. The dealer may, within 30 days, rebut the single-county-operation presumption by providing evidence to the department that it provides communication services in more than one county in the state or that it is part of an affiliated group members of which provide communications services in more than one county in the state. An affiliated group is defined as one or more chains of includable corporations or partnerships connected through ownership with a common parent corporation or other partnership which is an includable corporation or partnership when the common parent corporation or partnership has ownership in at least one other includable corporation or partnership which generally satisfies the requirements of Internal Revenue Code s. 267 or Internal Revenue Code s. 707. If a dealer or a member of an affiliated group provides communications services in more than one county in the state, the department will notify the local government that no audit may be performed.

3. If, during the course of an audit conducted pursuant to this paragraph, a local government determines that a dealer provided communications services in more than one county during the period under audit, the local government shall terminate the audit and notify the department of its findings.

4. Local governments conducting audits shall be bound by department rules and technical assistance advisements issued during the course of an audit conducted pursuant to this paragraph. Local governments conducting communications services tax audits pursuant to this subparagraph, or taxpayers being audited pursuant to this subparagraph, may request and the department may issue technical assistance advisements pursuant to s. 213.22 regarding a pending audit issue. When the department is requested to issue a technical assistance advisement hereunder, it shall notify the affected local government or taxpayer of the request.

5. Any audit performed hereunder shall obligate the local government to extend situsing work performed during such audit to include all addresses within the county. Such audit results shall be performed on behalf of and computed for each local government and unincorporated county area inside the subject county, and they shall be bound thereby.

6. The review, protest, and collection of amounts due as the results of an audit performed hereunder shall be the responsibility of the local jurisdiction and shall be governed by s. 166.234 to the extent not inconsistent with this chapter.

7. No fee or any portion of a fee for audits conducted on behalf of a municipality or county pursuant to this paragraph shall be based upon the amount assessed or collected as a result of the audit, and no determination based upon an audit conducted in violation of this prohibition shall be valid.

8. All audits performed pursuant to this paragraph shall be in accordance with standards promulgated by the American Institute of Certified Public Accountants, the Institute of Internal Auditors, or the Comptroller General of the United States insofar as those standards are not inconsistent with rules of the Department of Revenue.

9. Results of audits performed pursuant to this paragraph shall be valid for all jurisdictions within the subject county. The assessment, review, and collection of any amounts ultimately determined to be due as the result of such an audit will be the responsibility of the auditing jurisdiction, and any such collections from the dealer shall be remitted to the Department of Revenue along with appropriate instructions for distribution of such amounts. No entity subject to audit hereunder can be audited by any local jurisdiction for compliance with this chapter more frequently than once every 3 years.

10. The department may adopt rules for the notification and determination processes established in this paragraph as well as for the information to be provided by a local government conducting an audit.

Section 23. Section 202.38, Florida Statutes, is created to read:

202.38 Special rules for bad debts and adjustments under previous taxes.—

(1)(a)1. Any dealer who has paid the tax imposed by chapter 212 on telecommunications services billed prior to October 1, 2001, which are no

longer subject to such tax as a result of chapter 2000-260, Laws of Florida, may take a credit or obtain a refund of the state communications services tax imposed under this chapter on unpaid balances due on worthless accounts within 12 months following the last day of the calendar year for which the bad debt was charged off on the taxpayer's federal income tax return.

2. Any dealer who has paid a local public service tax levied pursuant to chapter 166 on telecommunications services billed prior to October 1, 2001, which are no longer subject to such tax as a result of chapter 2000-260, Laws of Florida, may take a credit or obtain a refund of the local communications services tax imposed by such jurisdiction on unpaid balances due on worthless accounts within 12 months following the last day of the calendar year for which the bad debt was charged off on the taxpayer's federal income tax return.

(b) If any account for which a credit or refund has been received under this section is then in whole or in part paid to the dealer, the amount paid must be included in the first communications services tax return filed after such receipt and the applicable state and local communications services tax paid accordingly.

(c) Bad debts associated with accounts receivable which have been assigned or sold with recourse are eligible upon reassignment for inclusion by the dealer in the credit or refund authorized by this section.

(2)(a) If any dealer would have been entitled to an adjustment of the tax imposed by chapter 212 on telecommunications services billed prior to October 1, 2001, which are no longer subject to such tax as a result of chapter 2000-260, Laws of Florida, such dealer may take a credit or obtain a refund of the state communications services tax imposed under this chapter.

(b) If any dealer would have been entitled to an adjustment of a local public service tax levied pursuant to chapter 166 on telecommunications services billed prior to October 1, 2001, which are no longer subject to such tax as a result of chapter 2000-260, Laws of Florida, such dealer may take a credit or obtain a refund of the local communications services tax imposed by such jurisdiction pursuant to this chapter.

(3) Credits and refunds of the tax imposed by chapter 203 attributable to bad debts or adjustments with respect to telecommunications services billed prior to October 1, 2001, shall be governed by the applicable provisions of this chapter.

(4) Notwithstanding any provision of law to the contrary, the refunds and credits allowed by this section shall be subject to audit by the state and the respective local taxing jurisdictions in any audit of the taxes to which such refunds and credits relate.

Section 24. Section 202.381, Florida Statutes, is created to read:

202.381 Transition from previous taxes.—The department is directed to implement the tax changes contained in this act, and in chapter 2000-260,

Laws of Florida, in a manner that ensures that any request or action under existing statutes and rules, including, but not limited to, a claim for a credit or refund of an overpayment of tax, audits in progress, and protests of tax, penalty, or interest initiated before October 1, 2001, shall apply, to the fullest extent possible, to any tax that replaces an existing tax that is repealed effective October 1, 2001. It is the intent of the Legislature that a person not be subject to an adverse administrative action solely due to the tax changes that take effect October 1, 2001.

Section 25. Paragraphs (a) and (b) of subsection (1) of section 203.01, Florida Statutes, as amended by chapter 2000-260, Laws of Florida, are amended to read:

203.01 Tax on gross receipts for utility and communications services.—

(1)(a)1. Every person that receives payment for any utility service shall report by the last day of each month to the Department of Revenue, under oath of the secretary or some other officer of such person, the total amount of gross receipts derived from business done within this state, or between points within this state, for the preceding month and, at the same time, shall pay into the State Treasury an amount equal to a percentage of such gross receipts at the rate set forth in paragraph (b). Such collections shall be certified by the Comptroller upon the request of the State Board of Education.

2. A tax is levied on communications services as defined in s. 202.11(3). Such tax shall be applied to the same services and transactions as are subject to taxation under chapter 202, and to communications services that are subject to the exemption provided in s. 202.125(1). Such tax shall be applied to the sales price of communications services when sold at retail and to the actual cost of operating substitute communications systems, as such terms are defined in s. 202.11, shall be due and payable at the same time as the taxes imposed pursuant to chapter 202, and shall be administered and collected pursuant to the provisions of chapter 202.

(b) The rate applied to utility services shall be 2.5 percent. The rate applied to communications services shall be 2.37 percent ~~the rate calculated pursuant to s. 44, chapter 2000-260, Laws of Florida.~~

Section 26. Paragraph (a) of subsection (1) of section 212.031, Florida Statutes, is amended to read:

212.031 Lease or rental of or license in real property.—

(1)(a) It is declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting, or granting a license for the use of any real property unless such property is:

1. Assessed as agricultural property under s. 193.461.
2. Used exclusively as dwelling units.

3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6).

4. Recreational property or the common elements of a condominium when subject to a lease between the developer or owner thereof and the condominium association in its own right or as agent for the owners of individual condominium units or the owners of individual condominium units. However, only the lease payments on such property shall be exempt from the tax imposed by this chapter, and any other use made by the owner or the condominium association shall be fully taxable under this chapter.

5. A public or private street or right-of-way and poles, conduits, fixtures, and similar improvements located on such streets or rights-of-way, occupied or used by a utility or provider of communications services, as defined by s. 202.11, ~~franchised cable television company~~ for utility or communications or television purposes. For purposes of this subparagraph, the term "utility" means any person providing utility services as defined in s. 203.012. This exception also applies to property, wherever located, on which the following are placed: towers, antennas, cables, accessory structures, or equipment, not including switching equipment, used in the provision of mobile communications services as defined in s. 202.11. For purposes of this chapter, towers used in the provision of mobile communications services, as defined in s. 202.11, are considered to be fixtures.

6. A public street or road which is used for transportation purposes.

7. Property used at an airport exclusively for the purpose of aircraft landing or aircraft taxiing or property used by an airline for the purpose of loading or unloading passengers or property onto or from aircraft or for fueling aircraft.

8.a. Property used at a port authority, as defined in s. 315.02(2), exclusively for the purpose of oceangoing vessels or tugs docking, or such vessels mooring on property used by a port authority for the purpose of loading or unloading passengers or cargo onto or from such a vessel, or property used at a port authority for fueling such vessels, or to the extent that the amount paid for the use of any property at the port is based on the charge for the amount of tonnage actually imported or exported through the port by a tenant.

b. The amount charged for the use of any property at the port in excess of the amount charged for tonnage actually imported or exported shall remain subject to tax except as provided in sub-subparagraph a.

9. Property used as an integral part of the performance of qualified production services. As used in this subparagraph, the term "qualified production services" means any activity or service performed directly in connection with the production of a qualified motion picture, as defined in s. 212.06(1)(b), and includes:

a. Photography, sound and recording, casting, location managing and scouting, shooting, creation of special and optical effects, animation, adaptation (language, media, electronic, or otherwise), technological modifications,

computer graphics, set and stage support (such as electricians, lighting designers and operators, greensmen, prop managers and assistants, and grips), wardrobe (design, preparation, and management), hair and makeup (design, production, and application), performing (such as acting, dancing, and playing), designing and executing stunts, coaching, consulting, writing, scoring, composing, choreographing, script supervising, directing, producing, transmitting dailies, dubbing, mixing, editing, cutting, looping, printing, processing, duplicating, storing, and distributing;

b. The design, planning, engineering, construction, alteration, repair, and maintenance of real or personal property including stages, sets, props, models, paintings, and facilities principally required for the performance of those services listed in sub-subparagraph a.; and

c. Property management services directly related to property used in connection with the services described in sub-subparagraphs a. and b.

This exemption will inure to the taxpayer upon presentation of the certificate of exemption issued to the taxpayer under the provisions of s. 288.1258.

10. Leased, subleased, licensed, or rented to a person providing food and drink concessionaire services within the premises of a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, publicly owned recreational facility, or any business operated under a permit issued pursuant to chapter 550. A person providing retail concessionaire services involving the sale of food and drink or other tangible personal property within the premises of an airport shall be subject to tax on the rental of real property used for that purpose, but shall not be subject to the tax on any license to use the property. For purposes of this subparagraph, the term "sale" shall not include the leasing of tangible personal property.

11. Property occupied pursuant to an instrument calling for payments which the department has declared, in a Technical Assistance Advisement issued on or before March 15, 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c), Florida Administrative Code; provided that this subparagraph shall only apply to property occupied by the same person before and after the execution of the subject instrument and only to those payments made pursuant to such instrument, exclusive of renewals and extensions thereof occurring after March 15, 1993.

12. Rented, leased, subleased, or licensed to a concessionaire by a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility, during an event at the facility, to be used by the concessionaire to sell souvenirs, novelties, or other event-related products. This subparagraph applies only to that portion of the rental, lease, or license payment which is based on a percentage of sales and not based on a fixed price.

13. Property used or occupied predominantly for space flight business purposes. As used in this subparagraph, "space flight business" means the manufacturing, processing, or assembly of a space facility, space propulsion

system, space vehicle, satellite, or station of any kind possessing the capacity for space flight, as defined by s. 212.02(23), or components thereof, and also means the following activities supporting space flight: vehicle launch activities, flight operations, ground control or ground support, and all administrative activities directly related thereto. Property shall be deemed to be used or occupied predominantly for space flight business purposes if more than 50 percent of the property, or improvements thereon, is used for one or more space flight business purposes. Possession by a landlord, lessor, or licensor of a signed written statement from the tenant, lessee, or licensee claiming the exemption shall relieve the landlord, lessor, or licensor from the responsibility of collecting the tax, and the department shall look solely to the tenant, lessee, or licensee for recovery of such tax if it determines that the exemption was not applicable.

Section 27. Effective July 1, 2003, paragraph (a) of subsection (1) of section 212.031, Florida Statutes, as amended by chapter 2000-345, Laws of Florida, is amended to read:

212.031 Lease or rental of or license in real property.—

(1)(a) It is declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing, letting, or granting a license for the use of any real property unless such property is:

1. Assessed as agricultural property under s. 193.461.
2. Used exclusively as dwelling units.
3. Property subject to tax on parking, docking, or storage spaces under s. 212.03(6).

4. Recreational property or the common elements of a condominium when subject to a lease between the developer or owner thereof and the condominium association in its own right or as agent for the owners of individual condominium units or the owners of individual condominium units. However, only the lease payments on such property shall be exempt from the tax imposed by this chapter, and any other use made by the owner or the condominium association shall be fully taxable under this chapter.

5. A public or private street or right-of-way and poles, conduits, fixtures, and similar improvements located on such streets or rights-of-way, occupied or used by a utility or provider of communications services, as defined by s. 202.11, ~~franchised cable television company~~ for utility or communications or television purposes. For purposes of this subparagraph, the term “utility” means any person providing utility services as defined in s. 203.012. This exception also applies to property, wherever located, on which the following are placed: towers, antennas, cables, accessory structures, or equipment, not including switching equipment, used in the provision of mobile communications services as defined in s. 202.11. For purposes of this chapter, towers used in the provision of mobile communications services, as defined in s. 202.11, are considered to be fixtures.

6. A public street or road which is used for transportation purposes.

7. Property used at an airport exclusively for the purpose of aircraft landing or aircraft taxiing or property used by an airline for the purpose of loading or unloading passengers or property onto or from aircraft or for fueling aircraft.

8.a. Property used at a port authority, as defined in s. 315.02(2), exclusively for the purpose of oceangoing vessels or tugs docking, or such vessels mooring on property used by a port authority for the purpose of loading or unloading passengers or cargo onto or from such a vessel, or property used at a port authority for fueling such vessels, or to the extent that the amount paid for the use of any property at the port is based on the charge for the amount of tonnage actually imported or exported through the port by a tenant.

b. The amount charged for the use of any property at the port in excess of the amount charged for tonnage actually imported or exported shall remain subject to tax except as provided in sub-subparagraph a.

9. Property used as an integral part of the performance of qualified production services. As used in this subparagraph, the term "qualified production services" means any activity or service performed directly in connection with the production of a qualified motion picture, as defined in s. 212.06(1)(b), and includes:

a. Photography, sound and recording, casting, location managing and scouting, shooting, creation of special and optical effects, animation, adaptation (language, media, electronic, or otherwise), technological modifications, computer graphics, set and stage support (such as electricians, lighting designers and operators, greensmen, prop managers and assistants, and grips), wardrobe (design, preparation, and management), hair and makeup (design, production, and application), performing (such as acting, dancing, and playing), designing and executing stunts, coaching, consulting, writing, scoring, composing, choreographing, script supervising, directing, producing, transmitting dailies, dubbing, mixing, editing, cutting, looping, printing, processing, duplicating, storing, and distributing;

b. The design, planning, engineering, construction, alteration, repair, and maintenance of real or personal property including stages, sets, props, models, paintings, and facilities principally required for the performance of those services listed in sub-subparagraph a.; and

c. Property management services directly related to property used in connection with the services described in sub-subparagraphs a. and b.

This exemption will inure to the taxpayer upon presentation of the certificate of exemption issued to the taxpayer under the provisions of s. 288.1258.

10. Leased, subleased, licensed, or rented to a person providing food and drink concessionaire services within the premises of a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, publicly owned recreational facility, or any business operated

under a permit issued pursuant to chapter 550. A person providing retail concessionaire services involving the sale of food and drink or other tangible personal property within the premises of an airport shall be subject to tax on the rental of real property used for that purpose, but shall not be subject to the tax on any license to use the property. For purposes of this subparagraph, the term "sale" shall not include the leasing of tangible personal property.

11. Property occupied pursuant to an instrument calling for payments which the department has declared, in a Technical Assistance Advisement issued on or before March 15, 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c), Florida Administrative Code; provided that this subparagraph shall only apply to property occupied by the same person before and after the execution of the subject instrument and only to those payments made pursuant to such instrument, exclusive of renewals and extensions thereof occurring after March 15, 1993.

12. Property used or occupied predominantly for space flight business purposes. As used in this subparagraph, "space flight business" means the manufacturing, processing, or assembly of a space facility, space propulsion system, space vehicle, satellite, or station of any kind possessing the capacity for space flight, as defined by s. 212.02(23), or components thereof, and also means the following activities supporting space flight: vehicle launch activities, flight operations, ground control or ground support, and all administrative activities directly related thereto. Property shall be deemed to be used or occupied predominantly for space flight business purposes if more than 50 percent of the property, or improvements thereon, is used for one or more space flight business purposes. Possession by a landlord, lessor, or licensor of a signed written statement from the tenant, lessee, or licensee claiming the exemption shall relieve the landlord, lessor, or licensor from the responsibility of collecting the tax, and the department shall look solely to the tenant, lessee, or licensee for recovery of such tax if it determines that the exemption was not applicable.

Section 28. Paragraph (a) of subsection (2) of section 212.054, Florida Statutes, is amended to read:

212.054 Discretionary sales surtax; limitations, administration, and collection.—

(2)(a) The tax imposed by the governing body of any county authorized to so levy pursuant to s. 212.055 shall be a discretionary surtax on all transactions occurring in the county which transactions are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by this chapter and communications services as defined for purposes of chapter 202. The surtax, if levied, shall be computed as the applicable rate or rates authorized pursuant to s. 212.055 times the amount of taxable sales and taxable purchases representing such transactions. If the surtax is levied on the sale of an item of tangible personal property or on the sale of a service, the surtax shall be computed by multiplying the rate imposed by the county within which the sale occurs by the amount of the taxable sale. The sale of an item of tangible personal property or the sale of

a service is not subject to the surtax if the property, the service, or the tangible personal property representing the service is delivered within a county that does not impose a discretionary sales surtax.

Section 29. Subsection (6) of section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and s. 202.18(1)(b) and (2)(b) shall be as follows:

(a) Proceeds from the convention development taxes authorized under s. 212.0305 shall be reallocated to the Convention Development Tax Clearing Trust Fund.

(b) Proceeds from discretionary sales surtaxes imposed pursuant to ss. 212.054 and 212.055 shall be reallocated to the Discretionary Sales Surtax Clearing Trust Fund.

~~(c) Proceeds from the tax imposed pursuant to s. 212.06(5)(a)2. shall be reallocated to the Mail Order Sales Tax Clearing Trust Fund.~~

~~(c)(d)~~ Proceeds from the fees imposed under ss. 212.05(1)(i)3. and 212.18(3) shall remain with the General Revenue Fund.

~~(d)(e)~~ The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. Two-tenths of one percent shall be transferred to the Solid Waste Management Trust Fund.

3. After the distribution under subparagraphs 1. and 2., 9.653 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund.

4. After the distribution under subparagraphs 1., 2., and 3., 0.065 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

5. For proceeds received after July 1, 2000, and after the distributions under subparagraphs 1., 2., 3., and 4., 2.25 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

6. For proceeds received after July 1, 2000, and after the distributions under subparagraphs 1., 2., 3., and 4., 1.0715 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

7. Of the remaining proceeds:

a. Beginning July 1, 2000, and in each fiscal year thereafter, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment shall continue until such time that the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards prior to July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 prior to July 1, 2000.

b. The department shall distribute \$166,667 monthly pursuant to s. 288.1162 to each applicant that has been certified as a "facility for a new professional sports franchise" or a "facility for a retained professional sports franchise" pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each applicant that has been certified as a "facility for a retained spring training franchise" pursuant to s. 288.1162; however, not more than \$208,335 may be distributed monthly in the aggregate to all certified facilities for a retained spring training franchise. Distributions shall begin 60 days following such certification and shall continue for not more than 30 years. Nothing contained in this paragraph shall be construed to allow an applicant certified pursuant to s. 288.1162 to receive more in distributions than actually expended by the applicant for the public purposes provided for in s. 288.1162(6). However, a certified applicant is entitled to receive distributions up to the maximum amount allowable and

undistributed under this section for additional renovations and improvements to the facility for the franchise without additional certification.

c. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.

d. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be made, after certification and before July 1, 2000.

8. All other proceeds shall remain with the General Revenue Fund.

Section 30. Paragraph (b) of subsection (3) of section 11.45, Florida Statutes, is amended to read:

11.45 Definitions; duties; audits; reports.—

(3)

(b) The Legislative Auditing Committee shall direct the Auditor General to make a financial audit of any municipality whenever petitioned to do so by at least 20 percent of the electors of that municipality. The supervisor of elections of the county in which the municipality is located shall certify whether or not the petition contains the signatures of at least 20 percent of the electors of the municipality. After the completion of the audit, the Auditor General shall determine whether the municipality has the fiscal resources necessary to pay the cost of the audit. The municipality shall pay the cost of the audit within 90 days after the Auditor General's determination that the municipality has the available resources. If the municipality fails to pay the cost of the audit, the Department of Revenue shall, upon certification of the Auditor General, withhold from that portion of the distribution pursuant to s. 212.20(6)(d)~~6~~⁵, which is distributable to such municipality a sum sufficient to pay the cost of the audit and shall deposit that sum into the General Revenue Fund of the state.

Section 31. Subsections (5) and (6) of section 218.65, Florida Statutes, are amended to read:

218.65 Emergency distribution.—

(5) At the beginning of each fiscal year, the Department of Revenue shall calculate a base allocation for each eligible county equal to the difference between the current per capita limitation times the county's population, minus prior year ordinary distributions to the county pursuant to ss. 212.20(6)(d)~~(e)~~³, 218.61, and 218.62. If moneys deposited into the Local

Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20(6)(d)(e)4., excluding moneys appropriated for supplemental distributions pursuant to subsection (7), for the current year are less than or equal to the sum of the base allocations, each eligible county shall receive a share of the appropriated amount proportional to its base allocation. If the deposited amount exceeds the sum of the base allocations, each county shall receive its base allocation, and the excess appropriated amount shall be distributed equally on a per capita basis among the eligible counties.

(6) There is hereby annually appropriated from the Local Government Half-cent Sales Tax Clearing Trust Fund the distribution provided in s. 212.20(6)(d)(e)4. to be used for emergency and supplemental distributions pursuant to this section.

Section 32. Subsection (6) of section 288.1169, Florida Statutes, is amended to read:

288.1169 International Game Fish Association World Center facility; department duties.—

(6) The Department of Commerce must recertify every 10 years that the facility is open, that the International Game Fish Association World Center continues to be the only international administrative headquarters, fishing museum, and Hall of Fame in the United States recognized by the International Game Fish Association, and that the project is meeting the minimum projections for attendance or sales tax revenues as required at the time of original certification. If the facility is not recertified during this 10-year review as meeting the minimum projections, then funding will be abated until certification criteria are met. If the project fails to generate \$1 million of annual revenues pursuant to paragraph (2)(e), the distribution of revenues pursuant to s. 212.20(6)(d)7.d.(e)6.e. shall be reduced to an amount equal to \$83,333 multiplied by a fraction, the numerator of which is the actual revenues generated and the denominator of which is \$1 million. Such reduction shall remain in effect until revenues generated by the project in a 12-month period equal or exceed \$1 million.

Section 33. Section 212.202, Florida Statutes, is amended to read:

212.202 Renaming, creation, and continuation of certain funds.—The Local Government Infrastructure Tax Trust Fund is hereby retitled the Discretionary Sales Surtax Clearing Trust Fund. The Mail Order Sales Tax Clearing Trust Fund is retitled the Communications Services Tax Clearing Trust Fund ~~hereby created in the State Treasury~~. Notwithstanding the repeal of s. 212.237 by s. 45, chapter 89-356, the Solid Waste Management Trust Fund shall continue to exist.

Section 34. Effective upon this act becoming a law, paragraph (c) of subsection (3) of section 337.401, Florida Statutes, as amended by section 50 of chapter 2000-260, Laws of Florida, is amended, and subsection (5) is added to that section, to read:

337.401 Use of right-of-way for utilities subject to regulation; permit; fees.—

(3)

(c)1. It is the intention of the state to treat all providers of communications services that use or occupy municipal or charter county roads or rights-of-way for the provision of communications services in a nondiscriminatory and competitively neutral manner with respect to the payment of permit fees. Certain providers of communications services have been granted by general law the authority to offset permit fees against franchise or other fees while other providers of communications services have not been granted this authority. In order to treat all providers of communications services in a nondiscriminatory and competitively neutral manner with respect to the payment of permit fees, each municipality and charter county shall make an election under either sub-subparagraph a. or sub-subparagraph b. and must inform the Department of Revenue of the election by certified mail by July 16 4, 2001. Such election shall take effect October 1, 2001.

a.(I) The municipality or charter county may require and collect permit fees from any providers of communications services that use or occupy municipal or county roads or rights-of-way. All fees permitted under this sub-subparagraph must be reasonable and commensurate with the direct and actual cost of the regulatory activity, including issuing and processing permits, plan reviews, physical inspection, and direct administrative costs; must be demonstrable; and must be equitable among users of the roads or rights-of-way. A fee permitted under this sub-subparagraph may not: be offset against the tax imposed under chapter 202; include the costs of roads or rights-of-way acquisition or roads or rights-of-way rental; include any general administrative, management, or maintenance costs of the roads or rights-of-way; or be based on a percentage of the value or costs associated with the work to be performed on the roads or rights-of-way. In an action to recover amounts due for a fee not permitted under this sub-subparagraph, the prevailing party may recover court costs and attorney's fees at trial and on appeal. In addition to the limitations set forth in this section, a fee levied by a municipality or charter county under this sub-subparagraph may not exceed \$100. However, permit fees may not be imposed with respect to permits that may be required for service drop lines not required to be noticed under s. 556.108(5)(b) or for any activity that does not require the physical disturbance of the roads or rights-of-way or does not impair access to or full use of the roads or rights-of-way.

(II) To ensure competitive neutrality among providers of communications services, for any municipality or charter county that elects to exercise its authority to require and collect permit fees under this sub-subparagraph, the rate of the local communications services tax imposed by such jurisdiction, as computed under s. 202.20(1) and (2), shall automatically be reduced by a rate of 0.12 percent.

b. Alternatively, the municipality or charter county may elect not to require and collect permit fees from any provider of communications services that uses or occupies municipal or charter county roads or rights-of-way for the provision of communications services; however, each municipality or charter county that elects to operate under this sub-subparagraph retains all authority to establish rules and regulations for providers of communications services to use or occupy roads or rights-of-way as provided in this

section. If a municipality or charter county elects to operate under this sub-subparagraph, the total rate for the local communications services tax as computed under s. 202.20(1) and (2) for that municipality or charter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.12 percent. If a municipality or charter county elects to increase its rate effective October 1, 2001, the municipality or charter county shall inform the department of such increased rate by certified mail postmarked on or before July 16, 2001.

c. A municipality or charter county that does not make an election as provided for in this subparagraph shall be presumed to have elected to operate under the provisions of sub-subparagraph b.

2. Each noncharter county shall make an election under either sub-subparagraph a. or sub-subparagraph b. and shall inform the Department of Revenue of the election by certified mail by July 16 ~~1~~, 2001. Such election shall take effect October 1, 2001.

a. The noncharter county may elect to require and collect permit fees from any providers of communications services that use or occupy non-charter county roads or rights-of-way. All fees permitted under this sub-subparagraph must be reasonable and commensurate with the direct and actual cost of the regulatory activity, including issuing and processing permits, plan reviews, physical inspection, and direct administrative costs; must be demonstrable; and must be equitable among users of the roads or rights-of-way. A fee permitted under this sub-subparagraph may not: be offset against the tax imposed under chapter 202; include the costs of roads or rights-of-way acquisition or roads or rights-of-way rental; include any general administrative, management, or maintenance costs of the roads or rights-of-way; or be based on a percentage of the value or costs associated with the work to be performed on the roads or rights-of-way. In an action to recover amounts due for a fee not permitted under this sub-subparagraph, the prevailing party may recover court costs and attorney's fees at trial and on appeal. In addition to the limitations set forth in this section, a fee levied by a noncharter county under this sub-subparagraph may not exceed \$100. However, permit fees may not be imposed with respect to permits that may be required for service drop lines not required to be noticed under s. 556.108(5)(b) or for any activity that does not require the physical disturbance of the roads or rights-of-way or does not impair access to or full use of the roads or rights-of-way.

b. Alternatively, the noncharter county may elect not to require and collect permit fees from any provider of communications services that uses or occupies noncharter county roads or rights-of-way for the provision of communications services; however, each noncharter county that elects to operate under this sub-subparagraph shall retain all authority to establish rules and regulations for providers of communications services to use or occupy roads or rights-of-way as provided in this section. If a noncharter county elects to operate under this sub-subparagraph, the total rate for the local communications services tax as computed under s. 202.20(1) and (2) for that noncharter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.24 percent, to replace the revenue the

noncharter county would otherwise have received from permit fees for providers of communications services. If a noncharter county elects to increase its rate effective October 1, 2001, the noncharter county shall inform the department of such increased rate by certified mail postmarked on or before July 16, 2001.

c. A noncharter county that does not make an election as provided for in this subparagraph shall be presumed to have elected to operate under the provisions of sub-subparagraph b.

3. Except as provided in this paragraph, municipalities and counties retain all existing authority to require and collect permit fees from users or occupants of municipal or county roads or rights-of-way and to set appropriate permit fee amounts.

(5) If a municipality or county imposes any amount on a person or entity other than a provider of communications services in connection with the placement or maintenance by such person or entity of a communication facility in municipal or county roads or rights-of-way, such amounts, if any, shall not exceed the highest amount, if any, the municipality or county is imposing in such context as of the date this act becomes a law. If a municipality or county is not imposing any amount in such context as of the date this act becomes a law, any amount, if any, imposed thereafter, shall not be less than \$500 per linear mile, payable annually, of any cable, fiber optic, or other pathway that makes physical use of the municipal or county right-of-way. Any excess of \$500 shall be applied in a nondiscriminatory manner and shall not exceed the sum of:

1. Costs directly related to the inconvenience or impairment solely caused by the disturbance to the municipal or county right-of-way;

2. The reasonable cost of the regulatory activity of the municipality or county; and

3. The proportionate share of cost of land for such street, alley, or other public way attributable to utilization of the right-of-way by a person or entity other than a provider of communications services.

For purposes of this subsection, the term communications facility shall not include communications facilities owned, operated or used by electric utilities or regional transmission organizations exclusively for internal communications purposes. Except as specifically provided herein, municipalities and counties retain all existing authority, if any, to collect fees relating to public roads and rights-of-way from electric utilities or regional transmission organizations, and nothing in this subsection shall alter this authority.

Section 35. Paragraphs (f) and (g) of subsection (3) of section 337.401, Florida Statutes, as amended by section 51 of chapter 2000-260, Laws of Florida, are repealed, paragraphs (a), (b), (c), (e), and (h) of that subsection are amended, new paragraphs (j) and (k) are added to that subsection, subsections (4) and (5) of that section are amended, and subsection (6) is added to that section, to read:

337.401 Use of right-of-way for utilities subject to regulation; permit; fees.—

(3)(a)1. Because of the unique circumstances applicable to providers of communications services, including, but not limited to, the circumstances described in paragraph (e) and the fact that federal and state law require the nondiscriminatory treatment of providers of telecommunications services, and because of the desire to promote competition among providers of communications services, it is the intent of the Legislature that municipalities and counties treat providers of communications services in a nondiscriminatory and competitively neutral manner when imposing rules or regulations governing the placement or maintenance of communications facilities in the public roads or rights-of-way. Rules or regulations imposed by a municipality or county relating to providers of communications services placing or maintaining communications facilities in its roads or rights-of-way must be generally applicable to all providers of communications services and, notwithstanding any other law, may not require a provider of communications services, except as otherwise provided in subparagraph 2. ~~paragraph (f),~~ to apply for or enter into an individual license, franchise, or other agreement with the municipality or county as a condition of placing or maintaining communications facilities in its roads or rights-of-way. In addition to other reasonable rules or regulations that a municipality or county may adopt relating to the placement or maintenance of communications facilities in its roads or rights-of-way under this subsection, a municipality or county may require a provider of communications services that places or seeks to place facilities in its roads or rights-of-way to register with the municipality or county and to provide the name of the registrant; the name, address, and telephone number of a contact person for the registrant; the number of the registrant's current certificate of authorization issued by the Florida Public Service Commission or the Federal Communications Commission; and proof of insurance or self-insuring status adequate to defend and cover claims. Nothing in this subparagraph is intended to limit or expand any existing zoning or land use authority of a municipality or county; however, no such zoning or land use authority may require an individual license, franchise, or other agreement as prohibited by this subparagraph.

2. Notwithstanding the provisions of subparagraph 1., a municipality or county may, as provided by 47 U.S.C. s. 541, award one or more franchises within its jurisdiction for the provision of cable service, and a provider of cable service shall not provide cable service without such franchise. Each municipality and county retains authority to negotiate all terms and conditions of a cable service franchise allowed by federal law and s. 166.046, except those terms and conditions related to franchise fees and the definition of gross revenues or other definitions or methodologies related to the payment or assessment of franchise fees and permit fees as provided in paragraph (c) on providers of cable services. A municipality or county may exercise its right to require from providers of cable service in-kind requirements, including, but not limited to, institutional networks, and contributions for, or in support of, the use or construction of public, educational, or governmental access facilities to the extent permitted by federal law. A provider of cable

service may exercise its right to recover any such expenses associated with such in-kind requirements, to the extent permitted by federal law.

(b) Registration described in subparagraph (a)1. does not establish a right to place or maintain, or priority for the placement or maintenance of, a communications facility in roads or rights-of-way of a municipality or county. Each municipality and county retains the authority to regulate and manage municipal and county roads or rights-of-way in exercising its police power. Any rules or regulations adopted by a municipality or county which govern the occupation of its roads or rights-of-way by providers of communications services must be related to the placement or maintenance of facilities in such roads or rights-of-way, must be reasonable and nondiscriminatory, and may include only those matters necessary to manage the roads or rights-of-way of the municipality or county.

(c)1. It is the intention of the state to treat all providers of communications services that use or occupy municipal or charter county roads or rights-of-way for the provision of communications services in a nondiscriminatory and competitively neutral manner with respect to the payment of permit fees. Certain providers of communications services have been granted by general law the authority to offset permit fees against franchise or other fees while other providers of communications services have not been granted this authority. In order to treat all providers of communications services in a nondiscriminatory and competitively neutral manner with respect to the payment of permit fees, each municipality and charter county shall make an election under either sub-subparagraph a. or sub-subparagraph b. and must inform the Department of Revenue of the election by certified mail by July 16 4, 2001. Such election shall take effect October 1, 2001.

a.(I) The municipality or charter county may require and collect permit fees from any providers of communications services that use or occupy municipal or county roads or rights-of-way. All fees permitted under this sub-subparagraph must be reasonable and commensurate with the direct and actual cost of the regulatory activity, including issuing and processing permits, plan reviews, physical inspection, and direct administrative costs; must be demonstrable; and must be equitable among users of the roads or rights-of-way. A fee permitted under this sub-subparagraph may not: be offset against the tax imposed under chapter 202; include the costs of roads or rights-of-way acquisition or roads or rights-of-way rental; include any general administrative, management, or maintenance costs of the roads or rights-of-way; or be based on a percentage of the value or costs associated with the work to be performed on the roads or rights-of-way. In an action to recover amounts due for a fee not permitted under this sub-subparagraph, the prevailing party may recover court costs and attorney's fees at trial and on appeal. In addition to the limitations set forth in this section, a fee levied by a municipality or charter county under this sub-subparagraph may not exceed \$100. However, permit fees may not be imposed with respect to permits that may be required for service drop lines not required to be noticed under s. 556.108(5)(b) or for any activity that does not require the physical disturbance of the roads or rights-of-way or does not impair access to or full use of the roads or rights-of-way.

(II) To ensure competitive neutrality among providers of communications services, for any municipality or charter county that elects to exercise its authority to require and collect permit fees under this sub-subparagraph, the rate of the local communications services tax imposed by such jurisdiction, as computed under s. 202.20(1) ~~and (2)~~, shall automatically be reduced by a rate of 0.12 percent.

b. Alternatively, the municipality or charter county may elect not to require and collect permit fees from any provider of communications services that uses or occupies municipal or charter county roads or rights-of-way for the provision of communications services; however, each municipality or charter county that elects to operate under this sub-subparagraph retains all authority to establish rules and regulations for providers of communications services to use or occupy roads or rights-of-way as provided in this section. If a municipality or charter county elects to operate under this sub-subparagraph, the total rate for the local communications services tax as computed under s. 202.20(1) ~~and (2)~~ for that municipality or charter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.12 percent. If a municipality or charter county elects to increase its rate effective October 1, 2001, the municipality or charter county shall inform the department of such increased rate by certified mail postmarked on or before July 16, 2001.

c. A municipality or charter county that does not make an election as provided for in this subparagraph shall be presumed to have elected to operate under the provisions of sub-subparagraph b.

2. Each noncharter county shall make an election under either sub-subparagraph a. or sub-subparagraph b. and shall inform the Department of Revenue of the election by certified mail by July 16 ~~1~~, 2001. Such election shall take effect October 1, 2001.

a. The noncharter county may elect to require and collect permit fees from any providers of communications services that use or occupy non-charter county roads or rights-of-way. All fees permitted under this sub-subparagraph must be reasonable and commensurate with the direct and actual cost of the regulatory activity, including issuing and processing permits, plan reviews, physical inspection, and direct administrative costs; must be demonstrable; and must be equitable among users of the roads or rights-of-way. A fee permitted under this sub-subparagraph may not be offset against the tax imposed under chapter 202; include the costs of roads or rights-of-way acquisition or roads or rights-of-way rental; include any general administrative, management, or maintenance costs of the roads or rights-of-way; or be based on a percentage of the value or costs associated with the work to be performed on the roads or rights-of-way. In an action to recover amounts due for a fee not permitted under this sub-subparagraph, the prevailing party may recover court costs and attorney's fees at trial and on appeal. In addition to the limitations set forth in this section, a fee levied by a noncharter county under this sub-subparagraph may not exceed \$100. However, permit fees may not be imposed with respect to permits that may be required for service drop lines not required to be noticed under s. 556.108(5)(b) or for any activity that does not require the physical disturb-

ance of the roads or rights-of-way or does not impair access to or full use of the roads or rights-of-way.

b. Alternatively, the noncharter county may elect not to require and collect permit fees from any provider of communications services that uses or occupies noncharter county roads or rights-of-way for the provision of communications services; however, each noncharter county that elects to operate under this sub-subparagraph shall retain all authority to establish rules and regulations for providers of communications services to use or occupy roads or rights-of-way as provided in this section. If a noncharter county elects to operate under this sub-subparagraph, the total rate for the local communications services tax as computed under s. 202.20(1) ~~and (2)~~ for that noncharter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.24 percent, to replace the revenue the noncharter county would otherwise have received from permit fees for providers of communications services. If a noncharter county elects to increase its rate effective October 1, 2001, the noncharter county shall inform the department of such increased rate by certified mail postmarked on or before July 16, 2001.

c. A noncharter county that does not make an election as provided for in this subparagraph shall be presumed to have elected to operate under the provisions of sub-subparagraph b.

3. Except as provided in this paragraph, municipalities and counties retain all existing authority to require and collect permit fees from users or occupants of municipal or county roads or rights-of-way and to set appropriate permit fee amounts.

(e) The authority of municipalities and counties to require franchise fees from providers of communications services, with respect to the provision of communications services, is specifically preempted by the state, except as otherwise provided in subparagraph (a)2. ~~paragraph (f)~~, because of unique circumstances applicable to providers of communications services when compared to other utilities occupying municipal or county roads or rights-of-way. Providers of communications services may provide similar services in a manner that requires the placement of facilities in municipal or county roads or rights-of-way or in a manner that does not require the placement of facilities in such roads or rights-of-way. Although similar communications services may be provided by different means, the state desires to treat providers of communications services in a nondiscriminatory manner and to have the taxes, franchise fees, and other fees paid by providers of communications services be competitively neutral. Municipalities and counties retain all existing authority, if any, to collect franchise fees from users or occupants of municipal or county roads or rights-of-way other than providers of communications services, and the provisions of this subsection shall have no effect upon this authority. The provisions of this subsection do not restrict the authority, if any, of municipalities or counties or other governmental entities to receive reasonable rental fees based on fair market value for the use of public lands and buildings on property outside the public roads or rights-of-way for the placement of communications antennas and towers.

(f)(h) Except as expressly allowed or authorized by general law and except for the rights-of-way permit fees subject to paragraph (c), a municipality or county may not levy on a provider of communications services a tax, fee, or other charge or imposition for operating as a provider of communications services within the jurisdiction of the municipality or county which is in any way related to using its roads or rights-of-way. A municipality or county may not require or solicit in-kind compensation, except as otherwise provided in subparagraph (a)2. ~~paragraph (f).~~ Nothing in this paragraph shall impair any ordinance or agreement in effect on May 22, 1998, or any voluntary agreement entered into subsequent to that date, which provides for or allows in-kind compensation by a telecommunications company.

(j) Pursuant to this paragraph, any county or municipality may by ordinance change either its election made on or before July 16, 2001, under paragraph (c) or an election made under this paragraph.

1.a. If a municipality or charter county changes its election under this paragraph in order to exercise its authority to require and collect permit fees in accordance with this subsection, the rate of the local communications services tax imposed by such jurisdiction pursuant to ss. 202.19 and 202.20 shall automatically be reduced by the sum of 0.12 percent plus the percentage, if any, by which such rate was increased pursuant to sub-subparagraph (c)1.b.

b. If a municipality or charter county changes its election under this paragraph in order to discontinue requiring and collecting permit fees, the rate of the local communications services tax imposed by such jurisdiction pursuant to ss. 202.19 and 202.20 may be increased by ordinance or resolution by an amount not to exceed 0.24 percent.

2.a. If a noncharter county changes its election under this paragraph in order to exercise its authority to require and collect permit fees in accordance with this subsection, the rate of the local communications services tax imposed by such jurisdiction pursuant to ss. 202.19 and 202.20 shall automatically be reduced by the percentage, if any, by which such rate was increased pursuant to sub-subparagraph (c)2.b.

b. If a noncharter county changes its election under this paragraph in order to discontinue requiring and collecting permit fees, the rate of the local communications services tax imposed by such jurisdiction pursuant to ss. 202.19 and 202.20 may be increased by ordinance or resolution by an amount not to exceed 0.24 percent.

3.a. Any change of election pursuant to this paragraph and any tax rate change resulting from such change of election shall be subject to the notice requirements of s. 202.21; however, no such change of election shall become effective prior to January 1, 2003.

b. Any county or municipality changing its election under this paragraph in order to exercise its authority to require and collect permit fees shall, in addition to complying with the notice requirements under s. 202.21, provide to all dealers providing communications services in such jurisdiction written

notice of such change of election by July 1 immediately preceding the January 1 on which such change of election becomes effective. For purposes of this sub-subparagraph, dealers providing communications services in such jurisdiction shall include every dealer reporting tax to such jurisdiction pursuant to s. 202.37 on the return required under s. 202.27 to be filed on or before the 20th day of May immediately preceding the January 1 on which such change of election becomes effective.

(k) Notwithstanding the provisions of s. 202.19, when a local communications services tax rate is changed as a result of an election made or changed under this subsection, such rate shall not be rounded to tenths.

(4) As used in this section, “communications services” ~~has and~~ “cable services” have the same meaning meanings ascribed in chapter 202, and “cable service” has the same meaning ascribed in 47 U.S.C. s. 522, as amended.

(5) This section, except subsections (1) and (2) and paragraph (3)(g)(i), does not apply to the provision of pay telephone service on public, municipal, or county roads or rights-of-way.

(6) If a municipality or county imposes any amount on a person or entity other than a provider of communications services in connection with the placement or maintenance by such person or entity of a communication facility in municipal or county roads or rights-of-way, such amounts, if any, shall not exceed the highest amount, if any, the municipality or county is imposing in such context as of the date this act becomes a law. If a municipality or county is not imposing any amount in such context as of the date this act becomes a law, any amount, if any, imposed thereafter, shall not be less than \$500 per linear mile, payable annually, of any cable, fiber optic, or other pathway that makes physical use of the municipal or county right-of-way. Any excess of \$500 shall be applied in a nondiscriminatory manner and shall not exceed the sum of:

1. Costs directly related to the inconvenience or impairment solely caused by the disturbance to the municipal or county right-of-way;

2. The reasonable cost of the regulatory activity of the municipality or county; and

3. The proportionate share of cost of land for such street, alley, or other public way attributable to utilization of the right-of-way by a person or entity other than a provider of communications services.

For purposes of this subsection, the term communications facility shall not include communications facilities owned, operated or used by electric utilities or regional transmission organizations exclusively for internal communications purposes. Except as specifically provided herein, municipalities and counties retain all existing authority, if any, to collect fees relating to public roads and rights-of-way from electric utilities or regional transmission organizations, and nothing in this subsection shall alter this authority.

Section 36. Notwithstanding any provision of law to the contrary, the provisions of section 166.234, Florida Statutes, shall continue to apply with respect to all public service taxes imposed on telecommunications services under section 166.231(9), Florida Statutes, prior to its amendment by chapter 2000-260, Laws of Florida.

Section 37. (1) Notwithstanding any law or ordinance to the contrary, and regardless of the payment schedule contained in any license, franchise, ordinance, or other arrangement that provides for payment after December 31, 2001, all franchise fees required to be paid by cable or telecommunications service providers with respect to cable or telecommunications services provided prior to October 1, 2001, shall be paid on or before December 31, 2001.

(2) For services provided prior to October 1, 2001, all franchise fees required to be paid prior to October 1, 2001, under any license, franchise, ordinance, or other arrangement shall be paid as provided in such license, franchise, ordinance, or other arrangement. Cable and telecommunications services providers shall be obligated to remit franchise fees collected from subscribers for services billed prior to October 1, 2001, regardless of their actual collection date.

(3) If any provision of this section or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this act which can be given effect without the invalid provision or application, and to this end the provisions of this section are declared severable.

Section 38. Effective upon this act becoming a law, section 52, subsections (1) and (2) of section 58, and section 59 of chapter 2000-260, Laws of Florida, are repealed.

Section 39. Except as otherwise expressly provided in this act, this act shall take effect October 1, 2001.

Approved by the Governor June 1, 2001.

Filed in Office Secretary of State June 1, 2001.