

## CHAPTER 2014-36

### Committee Substitute for House Bill No. 803

An act relating to the communications services tax; amending s. 202.11, F.S.; revising the definition of the term “information service” to include certain data processing and other services for purposes of the communications services tax; providing retroactive applicability and construction; providing an effective date.

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

Section 1. Subsection (5) of section 202.11, Florida Statutes, is amended to read:

202.11 Definitions.—As used in this chapter, the term:

(5) “Information service” means the offering of a capability for generating, acquiring, storing, transforming, processing, retrieving, using, or making available information via communications services, including, but not limited to, electronic publishing, web-hosting service, and end-user 900 number service. The term includes data processing and other services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a purchaser whose primary purpose for the underlying transaction is the processed data or information. The term does not include video service.

Section 2. The amendments made by this act are intended to be remedial in nature and apply retroactively but do not provide a basis for an assessment of any tax not paid, or create a right to a refund or credit of any tax paid, before the effective date of this act.

Section 3. This act shall take effect July 1, 2014.

Approved by the Governor May 12, 2014.

Filed in Office Secretary of State May 12, 2014.