## Section III Notice of Changes, Corrections and Withdrawals

## DEPARTMENT OF REVENUE

Sales and Use Tax, Surtax, Surcharge, and Fees; Communications Services Tax

RULE NO.: RULE TITLE: 12A-19.100 Public Use Forms

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 51 No. 199, October 13, 2025 issue of the Florida Administrative Register.

## 12A-19.100 Public Use Forms.

(1) through (2) No change.

Form	Title	Effective
Number		Date
(3) No change.		
	Florida Communications	
(4)(a)	Services Tax Return (R. 01/26)	01/26
DR-700016	(http://www.flrules.org/Gateway	01/20
	/reference.asp?No=Ref-18764)	
(b) No change.		
(5) through (13) No change.		

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21, 8-15-21, 5-23-22, 1-16-23, 2-11-24, 1-1-26.

Note: As a result of the expiration of county discretionary sales surtaxes, the communications services tax rates have changed for the unincorporated areas and incorporated cities in Martin and Palm Beach counties, effective January 1, 2026. The new rates can be found in the revised Florida Communications Services Tax Return (Form DR-700016), which is posted to the Department's website at <a href="http://floridarevenue.com/rules">http://floridarevenue.com/rules</a>.



