

Florida Department of Revenue
Tax Information Publication

TIP 01BER-03

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Communications Services Tax - Address Database Information

This notice is to provide information to communications services dealers, local governments and consumers on the status of the electronic address database containing addresses and the taxing jurisdictions in which they are located. The database is on-line at the Department's Internet site (www.myflorida.com/dor) but is still undergoing testing and validation procedures. At this time, database availability varies depending on the status of the user.

Communications services dealers: The Department's database will not be available in time for downloading and use by dealers as of October 1, 2001, the effective date of the communications services tax. Dealers who elect to use the Department's database, or to use a database that has been certified by the Department as meeting the required standards of accuracy when compared to the Department's database, are entitled to a higher collection allowance and are protected against certain assessments of tax, interest, and penalty. Each registered communications services dealer that is liable for collecting local communications services tax is required to file form DR-700020, Notification of Method Employed to Determine Tax Jurisdiction.

Dealers who have completed Form DR-700020 indicating intent to use the Department's database to assign service addresses may continue to use their existing address assignment methodology until the full availability of the Department's database is announced. Those dealers will be given the .75 percent collection allowance and the benefit of the "hold harmless" provisions during that time. As long as that dealer submits a certification application within thirty (30) days after the Department adopts an

emergency rule dealing with the certification process, that dealer will be entitled to the higher collection allowance and the hold harmless protection from October 1, 2001, through the period the Department has the application under consideration.

Caution: Address assignments are subject to change during the local government review process. Dealers and others may rely on individual address entries in the interim but it is recommended that they print the results page for their records in case there is a subsequent correction. It is further recommended that those addresses be verified when the Department announces that the initial correction period is over and the database is available for use by dealers.

- * **Local government users:** Local governments have been granted full access to the database and are now reviewing and requesting corrections to any errors they find in their address files.

- * **Consumers:** The database currently permits entering single addresses to determine the taxing jurisdiction and applicable rates. This feature is available to anyone without requiring any access code or instruction.

After initial corrections based on local government requests have been made, the Department will announce the full availability of the database in the Florida Administrative Weekly and in a communication to registered communications services dealers. At that time, dealers will be provided with instructions on accessing the database and downloading the addresses for their service areas. Dealers who indicated that they will seek certification of a database will be provided with instructions and the certification application.

References: Sections 202.12(1)(a) and (c); 202.20(1) and (3), Florida Statutes

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

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

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.