

**Florida Department of Revenue
Tax Information Publication**

TIP 03A19-05

Date Issued: May 23, 2003

**NOTICE OF THE ADDRESS/JURISDICTION DATABASE'S COMPLIANCE
WITH THE FEDERAL MOBILE TELECOMMUNICATIONS SOURCING ACT**

This Tax Information Publication provides notice, as required by Title 4 United States Code (U.S.C.) section 119(b), that the Department of Revenue's Address/Jurisdiction Database complies with the formatting requirements of Title 4 U.S.C. section 119(a)(2) of the Mobile Telecommunications Sourcing Act.

Section 202.22(2), Florida Statutes (F.S.), requires the Department of Revenue to create and maintain an electronic situsing database that assigns customer service addresses to local taxing jurisdictions for purposes of the communications services tax. The database now includes a file in the Tax Jurisdiction Sourcing format that was developed for use by wireless telecommunications service providers and approved by the American National Standards Institute on June 4, 2002.

The standards initiative was undertaken in response to the requirements of the federal Mobile Telecommunications Sourcing Act and represents the joint efforts of the Multistate Tax Commission/Federation of Tax Administrators Wireless Task Group. The standard was subsequently approved by the membership of both the Federation of Tax Administrators (on June 5, 2002) and the Multistate Tax Commission (on August 2, 2002).

This file can be downloaded by communications services tax dealers. The Tax Jurisdiction Sourcing or wireless format is available as a separate file in a compressed file format in the State Master Address List Download. Once the wireless format file has been unzipped, the user can select the county file from among the 67 compressed files. Most county files can be opened using Microsoft Excel, but some larger counties will require the use of Microsoft Access to read the file.

The electronic situsing database is available at <http://geotax.state.fl.us>. If you need assistance downloading the file, you may contact the Department's Local Government Unit at (850) 921-9181.

References: Section 202.22, Florida Statutes, and Title 4 United States Code Section 119.

FOR MORE INFORMATION

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

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (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, Taxpayer 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.