

**Florida Department of Revenue
Tax Information Publication**

TIP 05A19-07R

REVISED

Date: Dec 15, 2005

This TIP contains revised information concerning the tax rate for Starke (located in Bradford County). The previous TIP dated November 23, 2005, listed Starke's rate incorrectly. The correct rate for Starke is 5.82%. The rate information for Starke was correct on the rate schedule, which was included with the TIP dated November 23, 2005.

**CHANGES IN LOCAL COMMUNICATIONS SERVICES TAX RATES
EFFECTIVE JANUARY 1, 2006**

Effective January 1, 2006, numerous local communications services tax (CST) rates will change. These local tax rate changes are pursuant to an ordinance adopted by the governing authority of the county or municipality. The local tax rate for CST includes both the local rate imposed under the CST statute [(Section 202.19, Florida Statutes (F.S.))] and the discretionary sales surtax imposed under the sales and use tax statute (Section 212.055, F.S.). The new rates are effective for all bills issued on or after January 1, 2006, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Department.

The following jurisdictions had a rate change due to a local ordinance.

January 2006 - CST Rate Changes	Total Local
Rate	
Anna Maria - Manatee County	5.52%
Bellview - Marion County	5.42%
Deerfield Beach - Broward County	5.22%
Hilliard - Nassau County	5.82%
Okaloosa County - Unincorporated Area	2.30%
Starke - Bradford County	5.82%
Wausau - Washington County	5.72%
West Park - Broward County	5.22%

The following county had a change in their county discretionary sales surtax. This means that the local CST rate for the county and each jurisdiction within the county has changed.

January 2006 - CST Discretionary	Total Local
Rate Changes	Rate
GULF COUNTY	

Unincorporated Area	1.04%
Port St. Joe	5.72%
Wewahitchka	5.72%

The attached rate schedule contains the new rates effective January 1, 2006, or you may visit the Department's Internet site at www.myflorida.com/dor to download a list of CST rates. NOTE: The attached rate schedule sent previously (PDF File) contained the correct rates and therefore is NOT included. The rate schedule on the Department's Internet site is also correct.

References: Sections 202.19, 202.20 and 212.055, Florida Statutes

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Click on the *Take our Quick Survey button*.

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 or 850-488-6800.

Persons with hearing or speech impairments may 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.

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