

**Florida Department of Revenue
Tax Information Publication**

TIP 05A19-10

Date: September 16, 2005

**LOCAL COMMUNICATIONS SERVICES TAX RATE CHANGE
EFFECTIVE NOVEMBER 1, 2005
CITY OF BUNNELL**

Effective November 1, 2005, the local communications services tax (CST) rate for the City of Bunnell (Flagler County) will change. The new rate will be 6.450% beginning November 1, 2005.

The new rate is effective for all bills issued on or after November 1, 2005, regardless of the date that the service is rendered or transacted. This rate change is due to a resolution passed by the local jurisdiction and will stay in effect until further notice by the Department.

The local tax rate for CST includes both the local rate imposed under the CST statute (Section 202.19, Florida Statutes) and the discretionary sales surtax, if any, imposed under the sales and use tax statute (Section 212.055, F.S.).

References: City of Bunnell Resolution No. 2004-08; Sections 202.19 and 212.055, 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 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.