



Florida Department of Revenue  
Tax Information Publication

**TIP**

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Date:  
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2007

**CHANGES IN LOCAL COMMUNICATIONS SERVICES TAX RATES  
EFFECTIVE JANUARY 1, 2008**

Effective January 1, 2008, 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) 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, 2008, regardless of the date that the service is rendered or transacted. These rates will stay in effect until further notice by the Department. This Tax Information Publication (TIP) includes rate changes due to changes in the county discretionary sales surtax.

The following jurisdictions have a rate change due to a local ordinance:

January 2008 - CST Rate Changes Due to Local Ordinance	Total Local Rate
City of <b>Atlantis</b> – Palm Beach County	5.40%
City of <b>Alachua</b> - Alachua County	5.42%
<b>Baker</b> County – <b>Unincorporated</b> Area	2.34%
<b>Gadsden</b> County – <b>Unincorporated</b> Area	2.34%
Town of <b>Grant-Valkaria</b> - Brevard County	5.22%
City of <b>Hialeah</b> – Miami Dade County	6.27%
<b>Holmes</b> County – <b>Unincorporated</b> Area	2.44%
Town of <b>Loxahatchee Groves</b> – Palm Beach County	5.52%
City of <b>Sanford</b> – Seminole County	7.60%
City of <b>Stuart</b> – Martin County	5.52%
<b>Union</b> County – <b>Unincorporated</b> Area	2.34%

The following counties have a change in their county discretionary sales surtax. This means that the local CST rate for the county and each jurisdiction within the county will change.

January 2008 - CST Rate Changes Due to Change in Discretionary Sales Surtax Rate	Total Local Rate
<b>FRANKLIN COUNTY</b>	
Franklin County - Unincorporated Area	1.50%
Apalachicola – Franklin County	4.20%
Carrabelle – Franklin County	6.42%

The enclosed [rate schedule](#) contains all the local rates, including the new rates, effective January 1, 2008. You may also visit the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) to download the list of CST rates.

**References: Sections 202.19, 202.21 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](http://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.**

**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.**