



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**CHANGES IN LOCAL COMMUNICATIONS SERVICES TAX RATES  
FOR BAY COUNTY  
EFFECTIVE MAY 1, 2008**

Effective May 1, 2008, local communications services tax (CST) rates for all taxing jurisdictions within Bay County will change. The new rates are effective for all bills issued on or after May 1, 2008, regardless of the date that the service is rendered or transacted. These local tax rates 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 imposed under the sales and use tax statute (Section 212.055, F.S.). Due to a change in the discretionary sales surtax for Bay County, the local CST rate for each jurisdiction within the county will change.

The following jurisdictions have a change in their CST rate:

<b>BAY COUNTY May 1, 2008 - CST Rate Changes (Due to Change in Discretionary Sales Surtax Rate)</b>	<b>Total Local Rate</b>
<b>BAY COUNTY</b>	
Bay County - Unincorporated Area	1.84%
Callaway	5.22%
Cedar Grove	4.92%
Lynn Haven	5.22%
Mexico Beach	2.88%
Panama City	5.22%
Panama City Beach	5.22%
Parker	5.22%
Springfield	5.22%

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.