

**COMMUNICATIONS SERVICES TAX
CEDAR GROVE REMOVED AS TAXING JURISDICTION
EFFECTIVE JANUARY 1, 2009**

Effective January 1, 2009, Cedar Grove (located in Bay County) and its local tax rate (4.92%) will be removed from the list of local taxing jurisdictions for communications services tax. Cedar Grove will no longer be a taxing jurisdiction because the town's charter has been dissolved effective December 31, 2008.

Cedar Grove Service Addresses:

Beginning January 1, 2009, the situsing of service addresses located in Cedar Grove should be changed to the unincorporated area of Bay County, and taxed at the Bay County unincorporated rate.

Communications Services Tax Return - Electronic Filers:

If you file using our Internet site, you will no longer be able to select Cedar Grove when you file your January 2009 reporting period return.

If you file using electronic data interchange, your file should not contain the code which represents Cedar Grove (ZCED) when you transmit your January 2009 reporting period return.

Communications Services Tax Return - Paper Filers:

Cedar Grove will be removed from the Communications Services Tax Return (Form DR-700016; Schedule I, Column A). This will change the alphabetical order of the jurisdictions within Bay County. The new order of Schedule I, Column A within Bay County will be as follows:

Jurisdiction in County/City Order	Local Rate (As of 10-08)
BAY	
Unincorporated Area	1.84%
Callaway	5.22%
Lynn Haven	5.22%
Mexico Beach	2.88%
Panama City	5.22%
Panama City Beach	5.22%
Parker	5.22%
Springfield	5.22%

Filing Schedule IV Adjustments

Beginning with the January 2009 reporting period return, any adjustments to Cedar Grove should be filed as adjustments to Bay County Unincorporated Area.

References: Sections 166.051 and 202.19, 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.

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, 5050 West Tennessee Street, Building L, Tallahassee FL 32399-0112.

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