

Florida Department of Revenue Tax Information Publication

TIP

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COMMUNICATIONS SERVICES TAX (CST) ADDRESS/JURISDICTION DATABASE

Notice to Dealers Using the Department of Revenue's CST Address/Jurisdiction Database

Feature ID Place Code Field Added to the Department's Address/Jurisdiction Database

A Feature ID place code field has been added to the Address/Jurisdiction Database as a new field. The FIPS 55 place code will still remain as a field in the database. This change will be reflected in the downloadable database available October 3, 2009, effective for January 2010. Therefore, the October 2009 database will have two codes for each local jurisdiction currently in the database: the new PLACE FEATURE ID code and the PLACE FIPS code.

Why is This Change Necessary?

The Geographic Names Information System (GNIS) Feature Identifier (Feature ID) has superseded the FIPS 55 database Place Code as the federal and national standard geographical feature record identifier. This change was instituted by the National Institute of Standards and Technology (NIST). The Feature ID is a permanent, unique identifying number for a geographic feature record. This number is assigned by the GNIS. The Feature ID is used as a relational key for uniquely identifying, indexing, and searching geographic features and for integrating or reconciling GNIS data with other data sets. The number has no information content. The United States Geological Survey (USGS) highly encourages legacy systems to convert to the Feature ID as soon as possible.

Database Use of FIPS 55 Codes and GNIS Feature ID Codes

The Address/Jurisdiction Database contains a combination of both FIPS 55 codes and GNIS Feature ID codes. **State FIPS Code** – FIPS 55 data is used to identify the state code. The 2-digit code used to identify Florida is 12. **CNTYFIPS Code** – FIPS 55 data is used to identify the county code. Each county has a unique 3-digit county code. **Place FIPS Code and Place Feature ID Code** – Currently, the database uses both FIPS 55 data and GNIS Feature ID data to identify the place code, except for unincorporated areas. For all unincorporated areas, zeros are used as the place code.

Get Help

A list of FIPS 55 codes for Florida counties and GNIS Feature ID codes for incorporated taxing jurisdictions is available on our Internet site at: http://geotax.state.fl.us within the CST Jurisdiction/Rate Table document. Please download the list and use only the Florida county codes and Feature ID codes listed, or use zeros for the unincorporated areas of a county.

If you have additional questions about this change, contact the Local Government Unit at 850-921-9181 or by email at local-govt-unit@dor.state.fl.us.

Resource: http://geonames.usgs.gov

References: Section 202.22(2)(a), Florida Statutes and Rule 12A-19.071, Florida Administrative Code

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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