



Florida Department of Revenue
Tax Information Publication

TIP

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**Communications Services Tax
Sales of Communications Services to Transient Public Lodging Establishments**

The partial exemption for sales of communications services to residential households described in s. 202.125, Florida Statutes (F.S.), does not apply to any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

A “transient public lodging establishment,” means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings that is:

- advertised or held out to the public as a place that is regularly rented to guests; or
- rented more than three times in a calendar year, with each separate rental period of less than 1 calendar month or less than 30 days.

References: Section 202.125, Florida Statutes; Chapter 2010-138, Laws of Florida, (Section 4, CS/HB 7157, 1st Engrossed).

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, Tallahassee, FL 32399-0112.

Don't delay-save today!

You can **pay overdue taxes with no penalty and reduced interest under Florida's Tax Amnesty Program**, July 1 to September 30, 2010. All taxes administered by the Department of Revenue are eligible, except unemployment tax and Miami-Dade County Lake Belt Fees. Visit www.myflorida.com/dor/amnesty to find out more.