



**Local Communications Services Tax
Notification of Tax Rate Change**

DR-700021
R. 12/01

Mail to:
REVENUE ACCOUNTING
COMMUNICATIONS SERVICES TAX
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6609
TALLAHASSEE FL 32314-6609

THIS AREA FOR DOR USE ONLY
Received: _____
Approved: _____
By: _____
Date: _____

Name of jurisdiction	
Existing tax rate	New authorized tax rate
Effective date (new rate)	Repeal date (new rate)
Contact person for rate changes:	
Name _____	Telephone number _____
Title _____	E-mail address _____
Street/PO Box _____	City/State/ZIP _____

NOTE: A copy of the ordinance authorizing the rate change is required before such change will become effective.

Submitted by:

_____	_____
Signature	Title
_____	_____
Print name	Date

Instructions for Completing Form DR-700021

Governing authorities must use Form DR-700021 to notify the Department of tax rate changes. A copy of the ordinance authorizing the change is also required before such change will become effective.

Rate Changes

Pursuant to section 202.20(2), Florida Statutes, for the period October 1, 2001 through September 30, 2002, the governing authority may adjust the rate of the local communications services tax through an emergency ordinance or resolution for the periods ending December 31, 2001; March 31, 2002; June 30, 2002; and/or September 30, 2002. Any governing authority that adjusts its rate shall notify

the Department of the new tax rate immediately upon its adoption. The emergency ordinance or resolution shall specify the effective date for the adjusted rate, which shall be no less than 60 days after the date of adoption of the ordinance or resolution; and shall be effective with respect to taxable services included on bills that are dated on the first day of a month subsequent to the expiration of the 60-day period.

Pursuant to s. 202.21, F.S., for annual rate changes, the governing authority shall notify the Department by September 1 prior to the January 1 effective date.