NOTICE OF PROPOSED RULE DEVELOPMENT FLORIDA PUBLIC SERVICE COMMISSION DOCKET NO: Undocketed RULE TITLE: RULE NO.:



Customer Billing for Local Exchange 25-4.110

Telecommunications Companies

PURPOSE AND EFFECT: To amend the rule to remove references to obsolete taxation methods that resulted from the implementation of Chapter 202, F.S., and to remove implementation deadlines that are no longer relevant.

ORIGINAL

SUBJECT AREA TO BE ADDRESSED: Taxation requirements on customer bills resulting from the implementation of Chapter 202, F.S. SPECIFIC AUTHORITY: 350.127, 364.604(5), F.S.

LAW IMPLEMENTED: 364.17, 350.113, 364.03, 364.04, 364.05, 364.52, 364.19, 364.602, 364.604.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE WEEKLY.

THE WORKSHOP REQUEST MUST BE SUBMITTED IN WRITING TO SAMANTHA CIBULA, OFFICE OF THE GENERAL COUNSEL, 2540 SHUMARD OAK BOULEVARD, TALLAHASSEE, FL 32399-0850.

Any person requiring some accommodation at this workshop because of a physical impairment should call the Division of the Commission Clerk and Administrative Services at (850) 413-6770 at

00928 JAN 29 8

ITTODED IN THE CHICLERN

least 48 hours prior to the hearing. Any person who is hearing or speech impaired should contact the Florida Public Service Commission by using the Florida Relay Service, which can be reached at: 1-800-955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Dale Buys, Division of Competitive Markets and Enforcement, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0862, (850) 413-6536. THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: 25-4.110 Customer Billing for Local Exchange Telecommunications

Companies.

(1) No Change.

(2) Each Six months after the effective date of this rule, each billing party shall set forth on the bill all charges, fees, and taxes which are due and payable.

(2)(a)-(c) No Change.

(d) 1. Taxes, fees, and surcharges related to an originating party heading shall be shown immediately below the charges described under that heading. The terminology for Federal Regulated Service Taxes, Fees, and Surcharges must be consistent with all FCC required terminology.

2. The billing party shall either:

a. Identify Florida taxes and fees applicable to charges on the customer's bill as (including but not limited to) "Florida

gross receipts tax, "-"Franchise fees," "Municipal utility tax," and "Sales tax," and identify the assessment base and rate for each percentage based tax, fee, and surcharge, or

(2)(d)2.b.(i)-(3)(b) No Change.

. .

(4) The annual itemized bill shall be accompanied by a bill stuffer which explains the itemization and advises the customer to verify the items and charges on the itemized bill. This bill stuffer shall be submitted to the Commission's Division of <u>Competitive Markets and Enforcement Telecommunications</u> for prior approval. The itemized bill provided to residential customers and to business customers with less than ten access lines per service location shall be in easily understood language. The itemized bill provided to business customers with ten or more access lines per service location may be stated in service order code, provided that it contains a statement that, upon request, an easily understood translation is available in written form without charge. An itemized bill shall include, but not be limited to the following information, separately stated:

(4)(a)-(9) No Change.

(10) Where any undercharge in billing of a customer is the result of a company mistake, the company may not backbill in excess of 12 months. Nor may the company recover in a ratemaking proceeding, any lost revenue which inures to the company's detriment on account of this provision.

(11) Local Communications Services Tax Pranchise fees and municipal telecommunications taxes.

(a) <u>The Local Communications Services Tax includes</u>, but is <u>not limited to</u>, the discretionary communications services tax <u>levied by the governing authority of each municipality and county</u> authorized by Chapter 202, Florida Statutes.

(<u>ba</u>) When a municipality <u>or county levies</u> charges a company any franchise fee, or municipal telecommunications <u>a local</u> <u>communications services</u> tax authorized by <u>Chapter 202</u> Section 166.231, Florida Statutes, the <u>local exchange</u> company may collect that <u>tax fee</u> only from its subscribers receiving service within that municipality <u>or county</u>. When a county charges a company any franchise fee, the company may collect that fee only from its subscribers receiving service within that county.

(<u>c</u>b) A <u>local exchange</u> company may not incorporate any portion of the local communications services franchise fee or municipal telecommunications tax into its other rates for service.

(c) This subsection shall not be construed as granting a municipality or county the authority to charge a franchise fee or municipal telecommunications tax. This subsection only specifies the method of collection of a franchise fee, if a municipality or county, having authority to do so, charges a franchise fee or municipal telecommunications tax. (12) State Communications Services Tax.

(a) <u>The State Communications Services Tax includes</u>, but is <u>not limited to</u>, When a company elects to add the Gross Receipts Tax <u>imposed by Chapter 203</u>, Florida Statutes, the communications <u>services sales tax imposed by Chapter 202</u>, Florida Statutes, and <u>any local option sales tax</u>. onto the customer's bill as a <u>separately stated component of that bill</u>, the company must first remove from the tariffed rates any embedded provisions for the Gross Receipts Tax.

(b) <u>A local exchange company may not incorporate any portion</u> of the state communications services tax into its other rates for <u>service.</u> If the tariffed rates in effect have a provision for gross receipts tax, the rates must be reduced by an amount equal to the gross receipts tax liability imposed by Chapter 203, Florida Statutes, thereby rendering the customer's bill unaffected by the election to add the Gross Receipts Tax as a separately stated tax.

(c) This subsection shall not be construed as a mandate to elect to separately state the Gross Receipts Tax. This subsection only specifies the method of applying such an election.

(d) All services sold to another telecommunications vendor, provided that the applicable rules of the Department of Revenue are satisfied, must be reduced by an amount equal to the gross receipts tax liability imposed by Chapter 203, Florida Statutes, unless those services have been adjusted by some other Commission action.

(e) When a nonrate base regulated telecommunications company exercises the option of adding the gross receipts tax as a separately stated component on the customer's bill then that company must file a tariff indicating such.

(13)-(15)(g) No Change.

(16) Companies that bill for local service must provide notification with the customer's first bill or via letter, and annually thereafter that a PC Freeze is available. Existing <u>"subscribers" or "end users"</u> customers must be notified annually that a PC Freeze is available.

(17)-(18)(b) No Change.

(19) (a) <u>Upon</u> Within one year of the effective date of this rule and upon request from any customer, a billing party must restrict charges in its bills to only:

(19)(a)1.-(20) No Change.

Specific Authority: 350.127, 364.604(5), FS.

Law Implemented: 364.17, 350.113, 364.03, 364.04, 364.05,

364.052, 364.19, 364.602, 364.604, FS.

History: New 12-01-68, Amended 03-31-76, 12-31-78, 01-17-79, 07-28-81, 09-08-81, 05-03-82, 11-21-82, 04-13-86, 10-30-86, 11-28-89, 03-31-91, 11-11-91, 03-10-96, 07-20-97, 12-28-98, 07-05-00, ____ NOTICE OF PROPOSED RULE DEVELOPMENT FLORIDA PUBLIC SERVICE COMMISSION DOCKET NO: Undocketed RULE TITLE: RULE NO.: Customer Relations; Rules Incorporated 25-24.490

RECEIVEN 2013 JAN 29 AMILI: 3 DEPIGNASSEE, FLO

Customer Relations; Rules Incorporated 25-24.845 PURPOSE AND EFFECT: To add subsections (11) and (12) of Rule 25-4.110 to Rules 25-24.490, 25-24.585, and 25-24.845, so that these rules apply to interexchange, shared tenant service, and alternative local exchange companies. These amendments will apply the requirements implemented by Chapter 202, F.S., to these companies.

25-24.585

SUBJECT AREA TO BE ADDRESSED: Taxation requirements on customer bills resulting from the implementation of Chapter 202, F.S. SPECIFIC AUTHORITY: 350.127(2), 364.604(5), 427.704(8),

364.337(2), F.S.

Rules Incorporated

LAW IMPLEMENTED: 350.113, 364.03, 364.14, 364.15, 364.016, 364.17, 364.18, 364.183, 364.185, 364.339, 364.603, 364.19, 364.337, 364.602, 364.604, F.S.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE WEEKLY.

THE WORKSHOP REQUEST MUST BE SUBMITTED IN WRITING TO SAMANTHA

CIBULA, OFFICE OF THE GENERAL COUNSEL, 2540 SHUMARD OAK BOULEVARD, TALLAHASSEE, FL 32399-0850.

Any person requiring some accommodation at this workshop because of a physical impairment should call the Division of the Commission Clerk and Administrative Services at (850) 413-6770 at least 48 hours prior to the hearing. Any person who is hearing or speech impaired should contact the Florida Public Service Commission by using the Florida Relay Service, which can be reached at: 1-800-955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Dale Buys, Division of Competitive Markets and Enforcement, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0862, (850) 413-6536. THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: 25-24.490 Customer Relations; Rules Incorporated.

(1) The following rules are incorporated herein by reference and apply to IXCs.

SECTION	TITLE	PORTIONS APPLICABLE
25-4.110	Customer Billing	Subsections, <u>(11), (12),</u> (14), (15), (17), (18), and (20)
25-4.111	Customer Complaint and Service Requests	All except Subsection (2)
25-4.112	Termination of Service by Customer	All
25-4.113	Refusal or Discontinuance of Service by Company	All

25-4.114	Refunds	All
25-4.117	800 Service	All
25-4.118	Local, Local Toll, or Toll Provider Selection	All

(2)-(3)(f) No Change.

.

Specific Authority: 350.127(2), 364.604(5), FS.

Law Implemented: 364.03, 364.14, 364.15, 364.603, 364.19, 364.337 364.602, 364.604, FS.

History: New 02-23-87, Amended 10-31-89, 03-05-90, 03-04-92, 03-

13-96, 07-20-98, 12-28-98, 07-05-00, _____.

25-24.585 Rules Incorporated.

(1) The following rules are incorporated herein by reference and apply to shared tenant service companies:

SECTION	TITLE	PORTIONS APPLICABLE
25-4.019	Records and Reports in General	All
25-4.020	Location and Preservation of Records	All except (1)and (3)
25-4.043	Response to Commission Staff Inquiries	All
25-4.0161	Regulatory Assessment Fees; Telecommunication Companies	All
25-4.110	Customer Billing	<u>(11) and (12)</u>
25-4.160 (2) No	Operation of Telecommunications Relay Service Change.	All
(2) 10	enange.	

Specific Authority: 350.127(2), 427.704(8), FS.

Law Implemented: 350.113, 364.016, 364.17, 364.18, 364.183,

364.185, 364.339, FS.

. .

History--New 01/28/91, Amended 12/29/91, 11/13/95, 07/29/97, 04/08/98, _____.

· -

25-24.845 Customer Relations; Rules Incorporated.

The following rules are incorporated herein by reference and apply to ALECs. In the following rules, the acronym 'LEC' should be omitted or interpreted as 'ALEC'.

SECTION	$\underline{\text{TITLE}}$	PORTIONS APPLICABLE		
25-4.110	Customer Billing	Subsections <u>(11),</u> <u>(12),</u> (14), (15), (16), (17), (18), and (20)		
24-4.118	Local, Local Toll, or Toll Provider Selection	All		
Specific Authority: 350.127(2) and 364.337(2), 364.604(5), FS.				
Law Implement	ced: 364.337(2), 364.602, 364.604,	FS.		
History: New 07-20-98, Amended 12-28-98, 07-05-00,				