

Sales/Use/Indirect:

Florida DOR Ruling Addresses Taxation of Certain Online Learning Services

Technical Assistance Advisement (TAA), No. 22A19-002R, Fla. Dept. of Rev. (10/7/22). In an administrative ruling involving an online professional network platform that provides customers with access to its cloud-based platform allowing users to stream and download courses and instructional videos on various subjects, the Florida Department of Revenue concluded that charges for such sales of learning services constituted taxable video services under Florida's communications services tax. However, the platform's sales of certain internal email services were nontaxable electronic mail/information services that are *not* subject to Florida's communications services tax. Please contact us with any questions.

URL: <https://floridarevenue.com/TaxLaw/Documents/22A19-002R.pdf>

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