

ORDINANCE NO. 2007-5

AN ORDINANCE OF THE VILLAGE COMMISSION OF THE VILLAGE OF BISCAYNE PARK, FLORIDA ADOPTING A NEW LOCAL COMMUNICATION SERVICES TAX RATE; PROVIDING FOR THE ADOPTION OF A NEW LOCAL COMMUNICATION SERVICES TAX RATE; PROVIDING FOR ADJUSTMENT OF TAX RATE FOR PERMIT FEES; PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE

WHEREAS, during the 2000 Regular Session, the Florida Legislature passed the "Communications Services Tax Simplification Law," creating Chapter 202 of the Florida Statutes; and

WHEREAS, Section 202.19, Florida Statutes, authorizes the Village of Biscayne Park to adopt a local communication services tax at a rate of up to 5.10%. This maximum rate does not include the add-on of up to .12% for municipalities which choose not to levy permit fees; and

WHEREAS, the Village of Biscayne Park desires to increase its local communication services tax rate from ~~4.7%~~ ^{4.4% *2/1*} to 5.22% pursuant to Section 202.19, Florida Statutes;

NOW, THEREFORE BE IT ORDAINED BY THE VILLAGE COMMISSION OF THE VILLAGE OF BISCAYNE PARK, FLORIDA:

Section 1. Each and all the foregoing Whereas clauses are true and correct and are incorporated herein.

Section 2. **Adoption of Local Communications Services Tax Rate.** The local communications services tax rate previously adopted for the Village of Biscayne Park is

4.7%, which is less than the maximum rate of 5.10% for municipalities that have not chosen to levy permit fees as established in Section 202.19(2)(a), Florida Statutes. The local communications services tax rate for the Village of Biscayne Park is increased to 5.22%. This rate is to be effective January 1, 2008. 2009²⁴

Section 3. **Adjustment of Tax Rate for Permit Fees.** The Village of Biscayne Park elected not to require and collect permit fees from any provider of communications services that uses or occupies municipal roads or rights-of-way for the provision of communications services, as provided in Section 337.401(3)(c) and (j), Florida Statutes. It is the intent of the Village of Biscayne Park to increase its local communications services tax rate as provided in Section 202.19, Florida Statutes, by an amount equal to .12% effective January 1, 2008 to replace revenue the Village of Biscayne Park would otherwise receive from permit fees as authorized by Section 337.401(3)(c) and (j), Florida Statutes. In the aggregate, the new combined Local Communications Services Tax Rate for the Village of Biscayne Park will be 5.22%, effective January 1, 2008.

Section 4. **Notice to the Department of Revenue.** The Village of Biscayne Park directs that notice of the increased Local Communication Services Tax Rate be provided to the Department of Revenue by September 1, 2006. Form DR-700021, and a copy of this Ordinance must be submitted with the notification.

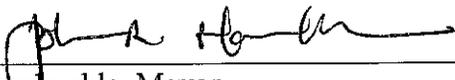
Section 5. **Conflicts.** That all Ordinances or parts of Ordinances, Resolutions or parts thereof in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 6. Severability. The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

Section 7. Effective Date. This Ordinance shall be effective upon adoption on second reading.

The foregoing Ordinance was offered by Commissioner MORRIS, who moved its adoption. The motion was seconded by Comm. ANDERSON and upon being put to a vote, the vote was as follows:

The foregoing ordinance upon being put to a vote, the vote was as follows:

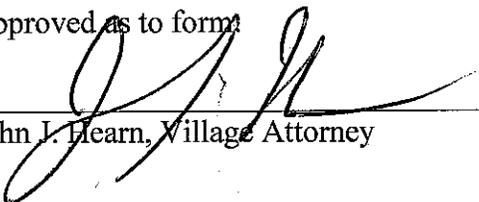


John Hornbuckle, Mayor

Attest:



Ann Harper, Village Clerk

Approved as to form:


John J. Hearn, Village Attorney

Mayor Hornbuckle: ABSENT
Vice Mayor Walker: yes
Commissioner Mallette: yes
Commissioner Morris: yes
Commissioner Anderson: yes

1ST reading – April 10, 2007
2ND reading – May 8, 2007

2 CHANGES 8-14-08



640 NE 114 Street
Biscayne Park, FL 33161
Phone: 305-899-8000 Fax: 305-891-7241
E-mail: aharper@biscayneparkfl.gov

Village of Biscayne Park

Fax cover sheet

To: Marsha Revell- FL Dept of Revenue **From:** Ann Harper

Fax: 850-921-1171 **Date:** August 14, 2008

E-Mail: 850-410-2526

Phone: **Pages:** 4 inc cover

Re: **CC:**

Urgent For Review Please Comment Please Reply Please Recycle

•Comments:

Attached is Ordinance 2007-5 with changes to percentage and date as requested.

If you have further questions, please call me at 305-899-8000.

Ann



Refunds and Distribution

Revenue Accounting Sub Process
P.O. Box 6609
Tallahassee, FL 32399

08-25-08A08:23 RCV

Executive Director
Lisa Echeverri

08-25-08A08:23

August 18, 2008

Ms. Ann Harper
Village Clerk
Village of Biscayne Park
640 Northeast 114th Street
Biscayne Park, FL 33161

Dear Ms. Harper:

Thank you for notifying the Florida Department of Revenue of the adoption of Ordinance Number 2007-5 by the Village of Biscayne Park. Ordinance Number 2007-5 establishes a rate for the Local Communications Services Tax of 5.22%. This rate of 5.22% becomes effective on January 1, 2009, and will not expire unless repealed by Ordinance.

Ms. Harper, if the Florida Department of Revenue can be of further assistance to you, please feel free to contact myself or Marsha Revell at (850) 487-1150.

Sincerely,

A handwritten signature in black ink, appearing to read "Bruce H. Williams".

Bruce H. Williams
Finance & Accounting Director III
Revenue Accounting Subprocess

MLR/BHW/mlr

cc: Village of Biscayne Park's CST file
Grace Reeves
Dave Ansley