

COMMUNICATIONS SERVICES TAX

ORDINANCE NO. 2015- 20

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, FIXING A COMMUNICATIONS SERVICES TAX AS AUTHORIZED BY FLORIDA STATUTES SECTION 202.19 AT THE RATE OF 5.1 PERCENT; PROVIDING SEVERABILITY; PROVIDING FOR INCLUSION IN THE COUNTY CODE OF ORDINANCES; PROVIDING FOR CONFLICTS; AND PROVIDING EFFECTIVE DATES.

WHEREAS, the Communications Services Tax Simplification Act, now codified in part in Florida Statutes Chapter 202 established, effective October 1, 2001, a communications services tax (“CST”) on the sale of communications services as defined in Fla. Stat. § 202.11; and

WHEREAS, pursuant to Florida Statutes sections 202.19 and 202.20, any sale of communications services charged to a service address inside the unincorporated areas of the County is subject to the County's local communications services tax; and

WHEREAS, Florida Statutes section 202.19 authorizes Columbia County as a charter county to adopt a local communication services tax at a rate of up to 5.1 percent; and

WHEREAS, Columbia County currently levies a local communications services tax of 1.3 percent, 3.8 percent less than the statutory maximum rate; and

WHEREAS, Florida Statutes sections 202.19 and 337.401 authorize Columbia County to add up to .12 percent to its local communications services tax rate if it chooses not to levy permit fees; and

WHEREAS, the CST imposed hereunder shall be on all communications services which originate or terminate in this state and are charged to a service address in the unincorporated area of the County, except it shall not apply to any direct-to-

home satellite service, said exclusion provided by Florida Statutes section 202.19(6); and

WHEREAS, revenues generated by the CST may be used for any public purpose, including, but not limited to, pledging such revenues for the repayment of current or future bonded indebtedness; and

WHEREAS, the Columbia County Board of County Commissioners adopted Resolution 2001R-27, in which the Board of County Commissioners elected to levy no permit fees and set the annual CST at 1.3 percent after October 1, 2002; and

WHEREAS, Columbia County now desires to increase its local CST from 1.3 percent to 5.1 percent pursuant to Florida Statutes section 202.19.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, that:

Section 1. INTENT.

It is the intent of Columbia County to adopt a new local communication services tax rate. The Recitals set forth above are true and correct and form a part of this Ordinance.

Section 2. ADOPTION OF THE LOCAL COMMUNICATION SERVICES TAX RATE.

A. The local CST rate for Columbia County is increased to 5.1 percent. This rate is to be effective January 1, 2016.

B. Columbia County has previously elected and continues to elect not to require and collect permit fees from any provider of communications services that uses or occupies county roads or rights-of-way for the provision of communications services, as provided in Florida Statutes section 337.401. The rate set forth above does not include the .12 percent add-on allowed by Florida Statutes section 337.401. It is the intent of Columbia County to increase its local CST rate as provided in section §202.19 by an amount equal to .12 percent effective January 1, 2016, to replace revenue the County would otherwise receive from permit fees as authorized by Florida Statutes section 337.401.

C. In the aggregate, the new combined local CST Rate for County will be 5.22 percent, effective January 1, 2016.

Section 3. NOTICE TO THE DEPARTMENT OF REVENUE.

The Board of County Commissioners directs the County Manager to notify the Florida Department of Revenue of the new local CST rate by September 1, 2015. Form DR-700021 and a copy of this ordinance must be submitted with the notification.

Section 4. REPEAL OF RESOLUTION 2001R-27.

Resolution 2001R-27 is hereby repealed.

Section 5. 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 shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

Section 6. INCLUSION IN THE COLUMBIA COUNTY CODE OF ORDINANCES.

The provisions of this Ordinance shall become and be made a part of the Columbia County Code of Ordinances. The sections of the Ordinance may be renumbered or relettered to accomplish such, and the word "Ordinance" may be changed to "Section", "Article", or other appropriate word.

Section 7. EFFECTIVE DATE.

This Ordinance shall take effect upon being filed with the Florida Department of State. The imposition and collection of the tax at the rate provided for herein shall commence effective January 1, 2016.

PASSED AND ADOPTED in regular session this _____ day of _____, 2015.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

By: _____
Rusty DePratter, Chairman

ATTEST: _____
P. DeWitt Cason, Clerk of Courts

(SEAL)

Approved as to form :

Joel F. Foreman, County Attorney

RECORD OF VOTE BY BOARD:

<u>NAME OF COMMISSIONER</u>	<u>FOR</u>	<u>AGAINST</u>
Ronald W. Williams	_____	_____
Rusty DePratter	_____	_____
Bucky Nash	_____	_____
Everett Phillips	_____	_____
Scarlet P. Frisina	_____	_____