

ORDINANCE NO: 2007-08

AN ORDINANCE OF THE TOWN OF GRANT-VALKARIA, BREVARD COUNTY, 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 SEVERABILITY, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, during the 2000 Regular Session, the Florida Legislature passed the “Communication Services Tax Simplification Law”, creating Chapter 202, Florida Statutes; and

WHEREAS, Section 202.19, Florida Statutes, authorizes the Town of Grant-Valkaria (Town) 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 Town is a newly incorporated municipality and has not adopted a conversion rate in accordance with 202.20(1) (b), Florida Statutes; and

WHEREAS, The Town desires to adopt a local communication services tax rate of 5.10% pursuant to Section 202.19, Florida Statutes;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF GRANT-VALKARIA BREVARD COUNTY, FLORIDA, that:

SECTION 1. Adoption of Local Communications Services Tax Rate.

There is no local communications services tax conversion rate established under Section 202.20(1) (b), Florida Statutes for the Town. Therefore, the Town seeks to adopt the local communications services tax rate pursuant to Section 202.19(2)(a), Florida Statutes. The Town hereby adopts a local communications services tax rate of 5.10 %. This rate is to be effective January 1, (2008).

SECTION 2. Adjustment of Tax Rate for Permit Fees.

The Town elected not to require and collect permits 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 Town 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 Town it 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

Communication Services Tax Rate for the Town will be 5.22 % (example: 5.10% + 0.12% = 5.22%), effective January 1, (2008).

SECTION 3. Notice to the Department of Revenue.

The Town directs that notice of the increased (or decreased) Local Communication Services Tax Rate be provided to the Florida Department of Revenue by September 1, (2007). Form DR-700021, and a copy of this ordinance must be submitted with the notification.

SECTION 4. 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 5. Effective Date.

This Ordinance shall take effect thirty (30) days from the date of its adoption. The imposition and collection of the new combined Local Communications Services Tax Rate shall commence effective January 1, (2008).

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF GRANT-VALKARIA, BREVARD COUNTY, FLORIDA, ON THIS 4th DAY OF APRIL, 2007.

TOWN OF GRANT-VALKARIA
(Signature on File)

Del Yonts, Mayor
Town of Grant-Valkaria

ATTEST:
(Signature on File)

TOWN CLERK

1ST READING: 3/21/07

2ND READING: 4/4/07

Reviewed by:

(Signature on File)

Karl W. Bohne, Jr., Town Attorney