

**RESOLUTION No. 2001-87**

**A RESOLUTION OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA RELATING TO INCREASING THE LOCAL COMMUNICATIONS SERVICES TAX RATE; PROVIDING FOR INTENT; PROVIDING FOR INCREASED LOCAL COMMUNICATIONS SERVICES TAX RATE; PROVIDING FOR NOTICE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE.**

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

**WHEREAS**, Section 9 of Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature amends Section 202.19(2), Florida Statutes (2000), to provide that state municipalities may impose a local communications services tax at a rate of up to 5.1% for municipalities that have not chosen to levy permit fees, and at a rate of up to 4.98% for municipalities that have chosen to levy permit fees. These maximum rates do not include the add-ons of up to 0.12% for municipalities, authorized pursuant to section 337.401, Florida Statutes, for municipalities that choose not to levy permit fees, nor do the rates supersede conversion or emergency rates authorized by section 202.20, Florida Statutes, which may be in excess of these maximum rates; and

**WHEREAS**, Section 12 of Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature amends Section 202.20(1)(a), Florida Statutes (2000), to set the local communications services tax conversion rates for the period of October 1, 2001 through September 30, 2002. The conversion rates take effect without any action required by the local government; and

**WHEREAS**, Section 12 of Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature further amends Section 202.20(1)(b), Florida Statutes (2000), to set the local communications services tax conversion rates beginning October 1, 2002. The conversion rates take effect without any action required by the local government; and

**WHEREAS**, Section 13 of Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature provides that notwithstanding any provision of Chapter 202, Florida Statutes, to the contrary, any municipality that has a local communications services tax conversion rate established under Section 202.20, Florida Statutes, which is less than the maximum rate established under Section 202.19, Florida Statutes, may by resolution or ordinance increase its rate up to the maximum rate until September 30, 2002. The maximum rate established under Section 202.19, Florida Statutes, shall be deemed to be the sum of such maximum rate plus the difference between the conversion rates set forth in paragraphs (a) and (b) of Section 202.20(1), Florida Statutes.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Southwest Ranches, Florida:

**Section 1: Intent.**

It is the intent of the Town of Southwest Ranches to increase its local communications services tax rate effective as of January 1, 2002, as provided in Section 13 of Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature. Section 13 of Enrolled CS/CS/SB 1878 provides that notwithstanding any provision of Chapter 202, Florida Statutes, to the contrary, any municipality that has a local communications services tax conversion rate established under Section 202.20, Florida Statutes, which is less than the maximum rate established under Section 202.19, Florida Statutes, may by resolution or ordinance increase its rate up to the maximum rate established under Section 202.19, Florida Statutes, until September 30, 2002. The maximum rate established under Section 202.19, Florida Statutes, is deemed to be the sum of such maximum rate plus the difference between the conversion rates set forth in paragraphs (a) and (b) of Section 202.20(1), Florida Statutes. The municipality shall notify the Department of Revenue of such increased rate by certified mail on or before September 1, 2001.

It is the further intent of the Town of Southwest Ranches to increase its local communications services tax rate effective October 1, 2002 as provided in Section 202.19(2)(a), Florida Statutes, to the maximum tax rate of up to 5.1% for municipalities that choose not to levy permit fees.

**Section 2: Increased Local Communications Services Tax Rate.**

The local communications services tax conversion rate established under Section 202.20(1)(a), Florida Statutes, for the Town of Southwest Ranches is 4.90, which is less than the maximum rate of 5.5 as determined under the provisions of Section 13 of Enrolled CS/CS/SB 1878. The local communications services tax rate for the Town of Southwest Ranches is increased to 5.5 during the period beginning on January 1, 2002 and ending September 30, 2002. As provided in Section 13 of Enrolled CS/CS/SB 1878, this increased rate is to be effective January 1, 2002.

Further, for the period commencing October 1, 2002, the local communications services tax conversion rate established under Section 202.20(1)(b), Florida Statutes, for the Town of Southwest Ranches is 4.50, which is less than the maximum rate of 5.1% 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 Town of Southwest Ranches is increased to 5.1%. This increased rate is to be effective October 1, 2002.

**Section 3: Notice to the Department of Revenue.**

The Town of Southwest Ranches directs that notice of the increased local communications services tax rate be provided to the Department of Revenue by certified mail on or before September 1, 2001, as provided in Section 13 of Enrolled CS/CS/SB 1878.

**Section 4: Severability.**

The provisions of this Resolution are declared to be severable and if any section, sentence, clause or phrase of this Resolution 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 Resolution but shall remain in effect, it being the legislative intent that this Resolution shall stand notwithstanding the invalidity of any part.

**Section 5:     **Reservation of Rights.****

Both the Town of Southwest Ranches and providers of communications services reserve and may seek any and all remedies available at law or equity. Neither the Town of Southwest Ranches nor any provider of communications services shall be deemed to have waived any rights or remedies at law or equity. The Town of Southwest Ranches reserves the right to amend this Resolution as it shall find necessary in the lawful exercise of its police powers. The Town of Southwest Ranches reserves its rights to change its elections concerning the collection of permit fees made pursuant to this Resolution. The Town of Southwest Ranches reserves its rights to change its elections concerning the local communications services tax rate made pursuant to this Resolution. Any change of election pursuant to this Resolution and any tax rate change resulting from such change of election shall be subject to the notice requirements of Section 202.21, Florida Statutes.

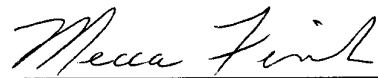
**Section 6:     **Conflicts.****

Any ordinances, or parts of ordinances, and resolutions, or parts of resolutions, in conflict herewith are hereby repealed to the extent of such conflict.

**Section 7:     **Effective Date.****

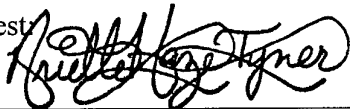
The effective date of this Resolution shall be immediately upon adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest Ranches, Florida, this 13<sup>th</sup> day of September, 2001.



Mecca Fink, Mayor

Attest:



Arielle Haze Tyner, Town Clerk

Approved as to Form and Correctness:



Gary A. Poliakoff, J.D., Town Attorney